

Registration number: 04815741

A & L Training Ltd

Directors' Report and Unaudited Financial Statements
for the Year Ended 30 June 2007

Armstrong Tomkins
26 Thingwall Road
Irby
Wirral
CH61 3UE

TUESDAY



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COMPANIES HOUSE

A & L Training Ltd

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The following pages do not form part of the statutory financial statements:

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|--|----------|
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A & L Training Ltd
Company Information

Directors L P Kirkham-Bond
A J Edwards

Registered office c/o 26 Thingwall Rd
Irby
Wirral
CH61 3UE

Accountants Armstrong Tomkins
26 Thingwall Road
Irby
Wirral
CH61 3UE

A & L Training Ltd
Directors' Report for the Year Ended 30 June 2007

The directors present their report and the financial statements for the year ended 30 June 2007

Principal activity

The principal activity of the company is the provision of training services.

Directors

The directors who held office during the year were as follows:

- L F Kirkham-Bond
- A J Edwards

Election to dispense laying accounts

In accordance with s.252, Companies Act 1985, the company has elected to dispense with laying accounts before the members in general meeting. Members, however, may by notice in writing to the company at its registered office require that accounts are laid before the members in general meeting.

Small company provisions

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board and signed on its behalf by:



A J Edwards
Director

Date: 8/12/08

**Accountants' Report to the Directors on the Unaudited Financial Statements of
A & L Training Ltd**

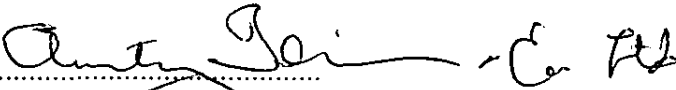
In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 June 2007 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


.....
Armstrong Tomkins

Date: 8/12/08

26 Thingwall Road
Irby
Wirral
CH61 3UE

A & L Training Ltd
Profit and Loss Account for the Year Ended 30 June 2007

| | Note | 2007 £ | 2006 £ |
|--|------|---------------------|------------------|
| Turnover | | 90,198 | 272,170 |
| Cost of sales | | (5,175) | (20,129) |
| Gross profit | | <u>85,023</u> | <u>252,041</u> |
| Administrative expenses | | (80,777) | (170,122) |
| Operating profit | 2 | <u>4,246</u> | <u>81,919</u> |
| Interest payable and similar charges | | - | (115) |
| Profit on ordinary activities before taxation | | <u>4,246</u> | <u>81,804</u> |
| Tax on profit on ordinary activities | 4 | (1,370) | (16,788) |
| Profit for the financial year | 11 | <u>2,876</u> | <u>65,016</u> |
| Profit and loss reserve brought forward | | 48 | 32 |
| Dividends | 5 | - | (65,000) |
| Profit and loss reserve carried forward | | <u><u>2,924</u></u> | <u><u>48</u></u> |

The notes on pages 7 to 11 form an integral part of these financial statements.

A & L Training Ltd
Balance Sheet as at 30 June 2007

| | | 2007 | | 2006 | |
|---|------|-----------------|-----------------|-----------------|-----------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 6 | | 36,000 | | 42,000 |
| Tangible assets | 7 | | <u>-</u> | | <u>4,842</u> |
| | | | 36,000 | | 46,842 |
| Current assets | | | | | |
| Debtors | 8 | 46,648 | | 39,319 | |
| Cash at bank and in hand | | <u>-</u> | | <u>83</u> | |
| | | 46,648 | | 39,402 | |
| Creditors: Amounts falling due within one year | 9 | <u>(79,624)</u> | | <u>(86,096)</u> | |
| Net current liabilities | | | <u>(32,976)</u> | | <u>(46,694)</u> |
| Net assets | | | <u>3,024</u> | | <u>148</u> |
| Capital and reserves | | | | | |
| Called up share capital | 10 | | 100 | | 100 |
| Profit and loss reserve | 11 | | <u>2,924</u> | | <u>48</u> |
| Shareholders' funds | | | <u>3,024</u> | | <u>148</u> |

The notes on pages 7 to 11 form an integral part of these financial statements.

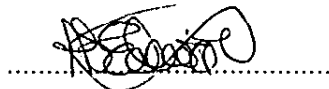
A & L Training Ltd

Balance Sheet as at 30 June 2007 (continued)

For the financial year ended 30 June 2007, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Approved by the Board on 8/12/2008 and signed on its behalf by:



A J Edwards
Director

The notes on pages 7 to 11 form an integral part of these financial statements.

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2007

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| | |
|----------|-----------------------|
| Goodwill | 10% per annum on cost |
|----------|-----------------------|

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| | |
|------------------|-----------------------|
| Office equipment | 25% per annum on cost |
|------------------|-----------------------|

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2007

..... continued

2 Operating profit

Operating profit is stated after charging:

| | 2007 £ | 2006 £ |
|---|-----------|-----------|
| Loss on disposal of tangible fixed assets | 3,297 | - |
| Depreciation of tangible fixed assets | - | 2,694 |
| Amortisation | 6,000 | 6,000 |

3 Directors' emoluments

The directors' emoluments for the year are as follows:

| | 2007 £ | 2006 £ |
|-------------------------|-----------|-----------|
| Directors' remuneration | 10,217 | 9,700 |

4 Taxation

Analysis of current period tax charge

| | 2007 £ | 2006 £ |
|------------------------|-----------|-----------|
| Current tax | | |
| Corporation tax charge | 1,370 | 16,788 |

5 Dividends

| | 2007 £ | 2006 £ |
|------|-----------|-----------|
| Paid | - | 65,000 |

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2007

..... continued

6 Intangible fixed assets

| | Goodwill £ |
|------------------------------------|-----------------------|
| Cost | |
| As at 1 July 2006 and 30 June 2007 | <u>60,000</u> |
| Amortisation | |
| As at 1 July 2006 | 18,000 |
| Charge for the year | <u>6,000</u> |
| As at 30 June 2007 | <u>24,000</u> |
| Net book value | |
| As at 30 June 2007 | <u>36,000</u> |
| As at 30 June 2006 | <u>42,000</u> |

7 Tangible fixed assets

| | Plant & machinery £ |
|-------------------------|--|
| Cost | |
| As at 1 July 2006 | 11,260 |
| Disposals | <u>(11,260)</u> |
| As at 30 June 2007 | <u>-</u> |
| Depreciation | |
| As at 1 July 2006 | 6,418 |
| Eliminated on disposals | <u>(6,418)</u> |
| As at 30 June 2007 | <u>-</u> |
| Net book value | |
| As at 30 June 2007 | <u>-</u> |
| As at 30 June 2006 | <u>4,842</u> |

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2007

..... continued

8 Debtors

| | 2007 | 2006 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | <u>46,648</u> | <u>39,319</u> |

9 Creditors: Amounts falling due within one year

| | 2007 | 2006 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Bank loans and overdrafts | 28,097 | 17,600 |
| Taxation and social security | 47,412 | 66,451 |
| Other creditors | 4,115 | 2,045 |
| | <u>79,624</u> | <u>86,096</u> |

10 Share capital

| | 2007 | 2006 |
|---|-------------|-------------|
| | £ | £ |
| Authorised | | |
| Equity | | |
| 100 ordinary shares of £1 each | <u>100</u> | <u>100</u> |
| Allotted, called up and fully paid | | |
| Equity | | |
| 100 ordinary shares of £1 each | <u>100</u> | <u>100</u> |

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2007

..... *continued*

11 Reserves

| | Profit and loss reserve £ |
|--|--|
| Balance at 1 July 2006 | 48 |
| Transfer from profit and loss account for the year | <u>2,876</u> |
| Balance at 30 June 2007 | <u><u>2,924</u></u> |

12 Related parties

Controlling entity

The company is controlled by the directors who own 100% of the called up share capital.