

Registered Number 05454949

ABA TRAINING LIMITED

Abbreviated Accounts

31 May 2016

Abbreviated Balance Sheet as at 31 May 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	6,609	34,873
		<u>6,609</u>	<u>34,873</u>
Current assets			
Debtors		21,542	30,411
Cash at bank and in hand		24,005	49
		<u>45,547</u>	<u>30,460</u>
Creditors: amounts falling due within one year	3	(68,489)	(75,164)
Net current assets (liabilities)		<u>(22,942)</u>	<u>(44,704)</u>
Total assets less current liabilities		<u>(16,333)</u>	<u>(9,831)</u>
Creditors: amounts falling due after more than one year	3	0	(7,672)
Total net assets (liabilities)		<u>(16,333)</u>	<u>(17,503)</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		(16,335)	(17,505)
Shareholders' funds		<u>(16,333)</u>	<u>(17,503)</u>

- For the year ending 31 May 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 4 November 2016

And signed on their behalf by:

Mr William Shirley, Director

Mrs Anne Howes, Director

Notes to the Abbreviated Accounts for the period ended 31 May 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant & Machinery 25% reducing balance

Motor Vehicles 25% reducing balance

Fixtures & Fittings 25% reducing balance

Computer Equipment 25% reducing balance

Other accounting policies**Leasing & Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2 Tangible fixed assets

	£
Cost	
At 1 June 2015	117,997
Additions	491
Disposals	(77,014)
Revaluations	-
Transfers	-
At 31 May 2016	<u>41,474</u>
Depreciation	
At 1 June 2015	83,124

Charge for the year	2,109
On disposals	(50,368)
At 31 May 2016	<u>34,865</u>
Net book values	
At 31 May 2016	<u>6,609</u>
At 31 May 2015	<u>34,873</u>

The net book value of tangible fixed assets includes £0 (2015 £26572) in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £0 (2015 £8859) for the year.

3 Creditors

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
Instalment debts due after 5 years	0	7,672

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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