

REGISTERED NUMBER: 05846366 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

FOR

**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED**

**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED (REGISTERED NUMBER: 05846366)**

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FOR THE YEAR ENDED 30 JUNE 2017**

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**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2017**

DIRECTORS:

Mr D L Owen
Mrs J C Owen

REGISTERED OFFICE:

Oakhurst
Town Lane
Mobberley
Cheshire
WA16 7EP

REGISTERED NUMBER:

05846366 (England and Wales)

ACCOUNTANTS:

Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED (REGISTERED NUMBER: 05846366)**

**BALANCE SHEET
30 JUNE 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		256,748		255,924
CURRENT ASSETS					
Debtors	5	236,343		178,680	
Cash at bank		<u>449,140</u>		<u>500,617</u>	
		685,483		679,297	
CREDITORS					
Amounts falling due within one year	6	<u>159,269</u>		<u>155,290</u>	
NET CURRENT ASSETS			<u>526,214</u>		<u>524,007</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			782,962		779,931
CREDITORS					
Amounts falling due after more than one year	7		-		(64,998)
PROVISIONS FOR LIABILITIES			<u>(1,408)</u>		<u>(1,408)</u>
NET ASSETS			<u>781,554</u>		<u>713,525</u>
CAPITAL AND RESERVES					
Called up share capital			66		66
Capital redemption reserve			33		33
Retained earnings			<u>781,455</u>		<u>713,426</u>
SHAREHOLDERS' FUNDS			<u>781,554</u>		<u>713,525</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED (REGISTERED NUMBER: 05846366)**

**BALANCE SHEET - continued
30 JUNE 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 5 September 2017 and were signed on its behalf by:

Mrs J C Owen - Director

**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED (REGISTERED NUMBER: 05846366)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

1. STATUTORY INFORMATION

Civil Aviation Technical Training Solutions Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is the amount receivable for the provision of goods and services falling within the company's ordinary activities, excluding vat.

Turnover from services is recognised when the service provided to the customer has been completed.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6.

**CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED (REGISTERED NUMBER: 05846366)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2017**

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 July 2016	248,140	19,711	9,437	15,475	292,763
Additions	-	-	-	3,615	3,615
At 30 June 2017	<u>248,140</u>	<u>19,711</u>	<u>9,437</u>	<u>19,090</u>	<u>296,378</u>
DEPRECIATION					
At 1 July 2016	-	17,906	5,803	13,130	36,839
Charge for year	-	451	908	1,432	2,791
At 30 June 2017	-	<u>18,357</u>	<u>6,711</u>	<u>14,562</u>	<u>39,630</u>
NET BOOK VALUE					
At 30 June 2017	<u>248,140</u>	<u>1,354</u>	<u>2,726</u>	<u>4,528</u>	<u>256,748</u>
At 30 June 2016	<u>248,140</u>	<u>1,805</u>	<u>3,634</u>	<u>2,345</u>	<u>255,924</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	209,897	175,202
Other debtors	<u>26,446</u>	<u>3,478</u>
	<u>236,343</u>	<u>178,680</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	-	16,781
Trade creditors	25,001	4,120
Taxation and social security	86,161	120,634
Other creditors	<u>48,107</u>	<u>13,755</u>
	<u>159,269</u>	<u>155,290</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017 £	2016 £
Bank loans	<u>-</u>	<u>64,998</u>

8. RELATED PARTY DISCLOSURES

The directors operated loan accounts with the company. The aggregate balance owed to the directors at 30 June 2017 was £45,788 - (£11,580 - 2016).

During the period the directors charged the company £4,351 (£5,657 - 2016) under the revenue approved mileage scheme.

**CIVIL AVIATION TECHNICAL TRAINING
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2017**

9. ULTIMATE CONTROLLING PARTY

The controlling party is Mr D L Owen.

The company is controlled by Mr D Owen, who together with his wife Mrs J Owen, own 100% of the issued share capital.

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
CIVIL AVIATION TECHNICAL TRAINING
SOLUTIONS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Civil Aviation Technical Training Solutions Limited for the year ended 30 June 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Civil Aviation Technical Training Solutions Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Civil Aviation Technical Training Solutions Limited and state those matters that we have agreed to state to the Board of Directors of Civil Aviation Technical Training Solutions Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Civil Aviation Technical Training Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Civil Aviation Technical Training Solutions Limited. You consider that Civil Aviation Technical Training Solutions Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Civil Aviation Technical Training Solutions Limited. 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 statutory financial statements.

Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

5 September 2017

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.