Academy for Certification & Training Limited Unaudited Filleted Accounts

30 June 2017

Academy for Certification & Training Limited

Registered number: 05858207

Balance Sheet

as at 30 June 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	2		106		213
Current assets					
Debtors	3	5,421		5,008	
Cash at bank and in hand		4,923		16,251	
	_	10,344		21,259	
Creditors: amounts falling					
due within one year	4	(8,215)		(10,525)	
Net current assets	_		2,129		10,734
Net assets		_	2,235	- -	10,947
Capital and reserves					
Called up share capital			100		100
Profit and loss account			2,135		10,847
Shareholders' funds		_	2,235	- -	10,947

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Samson Dufegha

Director

Approved by the board on 14 March 2018

Academy for Certification & Training Limited Notes to the Accounts for the year ended 30 June 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover - Services

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment

33% Straight line

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Tangible fixed assets

	Equipment
	£
Cost	
At 1 July 2016	1,904
Disposals	(465)
At 30 June 2017	1,439
Depreciation	
At 1 July 2016	1,691
Charge for the year	107
On disposals	(465)
At 30 June 2017	1,333
Net book value	
At 30 June 2017	106
At 30 June 2016	213

3	Debtors	2017	2016
		£	£
	Trade debtors	1,022	2,563
	Other debtors	4,399	2,445
		5,421	5,008
			_
4	Creditors: amounts falling due within one year	2017	2016
		£	£
	Corporation tax	4,650	6,545
	Other taxes and social security costs	1,319	1,841
	Director's current account	2,246	2,099
	Other creditors	-	40
		8,215	10,525

5 Controlling party

The company is controlled by Samson Dufegha by virtue of his majority shareholding.

6 Other information

Academy for Certification & Training Limited is a private company limited by shares and incorporated in England. Its registered office is:

27 Bateson Road

Cambridge

CB4 3HF

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.