

Registration number: 05999860

COMBINED TRAINING SOLUTIONS LTD

Unaudited Abbreviated Accounts
for the Period from 1 December 2007 to 31 May 2009

Starr & Co
Chartered Accountants
76 Wellington Road South
Stockport
Cheshire
SK1 3SU

SATURDAY



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COMBINED TRAINING SOLUTIONS LTD

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Unaudited Financial Statements
of
COMBINED TRAINING SOLUTIONS 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 31 May 2009 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 period.

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.


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Starr & Co
Chartered Accountants
Date: 6/12/09

76 Wellington Road South
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COMBINED TRAINING SOLUTIONS LTD

Abbreviated Balance Sheet as at 31 May 2009

		31 May 2009		30 November 2007	
	Note	£	£	£	£
Fixed assets					
Tangible assets	2		21,007		-
Current assets					
Stocks		85,790		-	
Debtors		160,140		-	
Cash at bank and in hand		470		100	
		<u>246,400</u>		<u>100</u>	
Creditors: Amounts falling due within one year	3	<u>(261,689)</u>		<u>-</u>	
Net current (liabilities)/assets			<u>(15,289)</u>		<u>100</u>
Total assets less current liabilities			5,718		100
Creditors: Amounts falling due after more than one year	3		<u>(5,660)</u>		<u>-</u>
Net assets			<u>58</u>		<u>100</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss reserve			<u>(42)</u>		<u>-</u>
Shareholders' funds			<u>58</u>		<u>100</u>

For the financial period ended 31 May 2009, 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 director acknowledges his 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 period and of its profit or loss for the financial period 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 abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These accounts were approved by the Director on 16/12/09



Mr. M. C. Collins
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

COMBINED TRAINING SOLUTIONS LTD

Notes to the abbreviated accounts for the Period Ended 31 May 2009

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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:

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hire purchase and finance lease contracts

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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.

COMBINED TRAINING SOLUTIONS LTD

Notes to the abbreviated accounts for the Period Ended 31 May 2009

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2 Fixed assets

	Tangible assets £
Cost	
Additions	<u>24,525</u>
Depreciation	
Charge for the period	<u>3,518</u>
Net book value	
As at 31 May 2009	<u><u>21,007</u></u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	31 May 2009 £	30 November 2007 £
Amounts falling due within one year	<u>16,717</u>	<u>-</u>

4 Share capital

	31 May 2009 £	30 November 2007 £
Authorised		
Equity		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
Equity		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>