

Registration number 06355914

Astral Training Ltd
Abbreviated accounts
for the year ended 30th November 2013

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**Independent auditors' report to Astral Training Ltd
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Astral Training Ltd for the year ended 30th November 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's 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 for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



.....
AJ Bradshaw (senior statutory auditor)
For and on behalf of Bradshaws Ltd
Chartered Accountants and
Statutory Auditors

7th August 2014

Charter Court
2 Well House Barns
Bretton
Chester
CH4 0DH

Astral Training Ltd

**Abbreviated balance sheet
as at 30th November 2013**

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	3		90,000		95,000
Tangible assets	3		43,943		74,243
			<u>133,943</u>		<u>169,243</u>
Current assets					
Debtors		549,230		268,037	
Cash at bank and in hand		53,912		40,401	
		<u>603,142</u>		<u>308,438</u>	
Creditors: amounts falling due within one year		<u>(536,267)</u>		<u>(338,809)</u>	
Net current assets/(liabilities)			<u>66,875</u>		<u>(30,371)</u>
Total assets less current liabilities			200,818		138,872
Provisions for liabilities			<u>(416)</u>		<u>(1,630)</u>
Net assets			<u>200,402</u>		<u>137,242</u>
Capital and reserves					
Called up share capital	4		200		200
Share premium account			99,900		99,900
Profit and loss account			100,302		37,142
Shareholders' funds			<u>200,402</u>		<u>137,242</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

These accounts were approved by the directors on 7th August 2014, and are signed on their behalf by:

JP Trigg
Director



A Farrell
Director



Registration number 06355914

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

Astral Training Ltd

Notes to the abbreviated financial statements for the year ended 30th November 2013

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of income earned during the year and derives from the provision of services falling within the company's ordinary activities.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
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1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Astral Training Ltd

Notes to the abbreviated financial statements for the year ended 30th November 2013

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2. Auditors' remuneration

	2013 £	2012 £
Auditors' remuneration - audit of the financial statements	<u>800</u>	<u>625</u>

3. Fixed assets

	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1st December 2012	100,000	152,290	252,290
Additions	-	851	851
At 30th November 2013	<u>100,000</u>	<u>153,141</u>	<u>253,141</u>
Depreciation and Provision for diminution in value			
At 1st December 2012	5,000	78,047	83,047
Charge for year	5,000	31,151	36,151
At 30th November 2013	<u>10,000</u>	<u>109,198</u>	<u>119,198</u>
Net book values			
At 30th November 2013	<u>90,000</u>	<u>43,943</u>	<u>133,943</u>
At 30th November 2012	<u>95,000</u>	<u>74,243</u>	<u>169,243</u>

4. Share capital

	2013 £	2012 £
Allotted, called up and fully paid		
200 Ordinary shares of £1 each	<u>200</u>	<u>200</u>
Equity Shares		
200 Ordinary shares of £1 each	<u>200</u>	<u>200</u>

5. Ultimate parent undertaking

The ultimate parent undertaking was Jomsviking Holdings Ltd, a company registered in England and Wales.