

Registered number

07622684

Brian Abbott Training Limited

Filleted Accounts

31 May 2017

Brian Abbott Training Limited**Registered number:** 07622684**Balance Sheet****as at 31 May 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	3	21,921	5,483
Current assets			
Debtors	4	6,087	-
Cash at bank and in hand		1,905	5,614
		<u>7,992</u>	<u>5,614</u>
Creditors: amounts falling due within one year	5	(249,496)	(196,958)
Net current liabilities		<u>(241,504)</u>	<u>(191,344)</u>
Net liabilities		<u>(219,583)</u>	<u>(185,861)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(219,584)	(185,862)
Shareholder's funds		<u>(219,583)</u>	<u>(185,861)</u>

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

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

The directors acknowledge their 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.

JS Abbott

Director

Approved by the board on 17 December 2017

Brian Abbott Training Limited
Notes to the Accounts
for the year ended 31 May 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

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2017	2016
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	

At 1 June 2016	5,483
Additions	16,438
At 31 May 2017	<u>21,921</u>
Depreciation	
At 31 May 2017	<u>-</u>
Net book value	
At 31 May 2017	<u>21,921</u>
At 31 May 2016	5,483

4 Debtors	2017	2016
	£	£
Other debtors	<u>6,087</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2017	2016
	£	£
Taxation and social security costs	-	(213)
Other creditors	<u>249,496</u>	<u>197,171</u>
	<u>249,496</u>	<u>196,958</u>

6 Controlling party

The controlling party is B Abbott.

7 Other information

Brian Abbott Training Limited is a private company limited by shares and incorporated in England. Its registered office is:

PO Box 2385
Maidenhead
Berkshire
SL6 7WQ

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.