

**ABC ARRAN TRAINING LIMITED**

**Company Registration Number:  
SC373169 (Scotland)**

**Report of the Directors and Unaudited Financial Statements**

**Period of accounts**

**Start date: 18th July 2011**

**End date: 17th July 2012**

**SUBMITTED**

# **ABC ARRAN TRAINING LIMITED**

## **Contents of the Financial Statements for the Period Ended 17th July 2012**

**Company Information**

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**Profit and Loss Account**

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# ABC ARRAN TRAINING LIMITED

## Company Information for the Period Ended 17th July 2012

<b>Director:</b>	christopher traill
<b>Company secretary:</b>	christopher traill
<b>Registered office:</b>	Cherri Cottage Shore Road Lochranza Isle Of Arran North Ayrshire KA27 8HJ GB-SCT
<b>Company Registration Number:</b>	SC373169 (Scotland)

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# **ABC ARRAN TRAINING LIMITED**

## **Directors' Report Period Ended 17th July 2012**

The directors present their report with the financial statements of the company for the period ended 17th July 2012

### **Principal activities**

The principal activity of the company in the period under review was:  
First Aid Training

### **Directors**

The directors shown below have held office during the whole of the period from  
18th July 2011 to 17th July 2012  
christopher traill

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

**This report was approved by the board of directors on 02 February 2013**  
**And Signed On Behalf Of The Board By:**

Name: christopher traill  
Status: Director

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# ABC ARRAN TRAINING LIMITED

## Profit and Loss Account

for the Period Ended 17th July 2012

	Notes	2012 £	2011 £
<b>Turnover:</b>		<b>810</b>	1,130
Cost of sales:		<b>530</b>	911
<b>Gross profit or (loss):</b>		<b>280</b>	219
Distribution costs:		<b>0</b>	0
Administrative expenses:	,	<b>0</b>	0
Other operating income:		<b>0</b>	0
<b>Operating profit or (loss):</b>		<b>280</b>	219
<b>Profit or (loss) on ordinary activities before taxation:</b>		<b>280</b>	219
<b>Profit or (loss) for the financial year:</b>		<b>280</b>	219

The notes form part of these financial statements

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# **ABC ARRAN TRAINING LIMITED**

## **Statement of total recognised gains and losses 17th July 2012**

### **Statement of total recognised gains and losses**

The company does not have any gains and losses other than Profit and Loss for the period to report.

The notes form part of these financial statements

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# ABC ARRAN TRAINING LIMITED

## Balance sheet As at 17th July 2012

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets:		0	0
Tangible assets:		0	0
<b>Total fixed assets:</b>		<u>0</u>	<u>0</u>
<b>Current assets</b>			
Stocks:		0	0
Debtors:		0	0
Cash at bank and in hand:		499	219
<b>Total current assets:</b>		<u>499</u>	<u>219</u>
<b>Net current assets (liabilities):</b>		<u>499</u>	<u>219</u>
<b>Total assets less current liabilities:</b>		<u>499</u>	<u>219</u>
<b>Total net assets (liabilities):</b>		<u><u>499</u></u>	<u><u>219</u></u>

The notes form part of these financial statements

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# ABC ARRAN TRAINING LIMITED

## Balance sheet As at 17th July 2012 continued

	Notes	2012 £	2011 £
<b>Capital and reserves</b>			
Profit and Loss account:	2	499	219
<b>Total shareholders funds:</b>		<u>499</u>	<u>219</u>

For the year ending 17 July 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 02 February 2013

### SIGNED ON BEHALF OF THE BOARD BY:

Name: christopher traill  
Status: Director

The notes form part of these financial statements

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# **ABC ARRAN TRAINING LIMITED**

## **Notes to the Financial Statements for the Period Ended 17th July 2012**

### **1. Accounting policies**

#### **Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

#### **Turnover policy**

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

#### **Tangible fixed assets depreciation policy**

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life. Freehold buildings - 2% on cost or revalued amounts, Plant and Machinery - 15% on cost, Fixtures and fittings - 10% on cost, Motor vehicles - 25% on cost.

#### **Intangible fixed assets amortisation policy**

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives, not to exceed twenty years. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

#### **Valuation information and policy**

Stocks and work -in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

#### **Other accounting policies**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability. Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease. Research and Development Expenditure on research and development is written off in the year in which it is incurred. Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. Deferred taxation is calculated at the rates of tax that are expected to apply in the periods when the timing differences will reverse and has not been discounted.

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# ABC ARRAN TRAINING LIMITED

## Notes to the Financial Statements for the Period Ended 17th July 2012

### 2. Profit and loss account

	2012	2011
	£	£
Opening balance:	219	0
Profit or (loss) for the period:	280	219
Equity dividends paid:	0	0
Retained profit:	<u>499</u>	<u>219</u>

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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.

