

REGISTERED NUMBER 268821 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2008

for

Caledonian Training Centres Ltd.

TUESDAY



SQ9N25PA

SCT

16/12/2008

1466

COMPANIES HOUSE

Caledonian Training Centres Ltd.

**Contents of the Abbreviated Accounts
for the Year Ended 31 August 2008**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Caledonian Training Centres Ltd.

**Company Information
for the Year Ended 31 August 2008**

DIRECTOR:	T A Maclean
SECRETARY	Mrs F L Maclean
REGISTERED OFFICE.	14 Rutland Square Edinburgh EH1 2BD
REGISTERED NUMBER.	268821 (Scotland)
ACCOUNTANTS	Gibson McKerrell Brown LLP Chartered Accountants 14 Rutland Square Edinburgh EH1 2BD

Caledonian Training Centres Ltd.

Abbreviated Balance Sheet
31 August 2008

	Notes	31 8 08 £	£	31 8 07 £	£
FIXED ASSETS					
Intangible assets	2		35,000		35,000
CURRENT ASSETS					
Debtors		80,778		81,653	
CREDITORS					
Amounts falling due within one year	3	<u>118,259</u>		<u>119,605</u>	
NET CURRENT LIABILITIES			<u>(37,481)</u>		<u>(37,952)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(2,481)</u>		<u>(2,952)</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>(2,581)</u>		<u>(3,052)</u>
SHAREHOLDERS' FUNDS			<u>(2,481)</u>		<u>(2,952)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 August 2008

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2008 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on 4 December 2008 and were signed by


T A Maclean Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2008**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax

INTANGIBLE FIXED ASSETS

Intangible assets represents the cost of the Scottish area rights of a national training facility. The rights are automatically renewed at no cost every five years. The directors therefore consider that amortisation is not necessary.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2007 and 31 August 2008	35,000
NET BOOK VALUE	
At 31 August 2008	35,000
At 31 August 2007	35,000

3 CREDITORS

Creditors include an amount of £95,172 (31 8 07 £18,801) for which security has been given.

4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	31 8 08 £ 100,000	31 8 07 £ 100,000
100,000	Ordinary			
Allotted, issued and fully paid Number	Class	Nominal value £1	31 8 08 £ 100	31 8 07 £ 100
100	Ordinary			

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2008

5 RELATED PARTY DISCLOSURES

Other debtors include a sum of £76,558 due from Caledonian Training Ltd, a company in which T A Maclean is a director and majority shareholder. This loan is interest free, unsecured and has no set repayment terms.

Other creditors include a sum of £20,155 due to Caledonian Business Centres Ltd, a company in which T A Maclean is a director and majority shareholder. This loan is interest free, unsecured and has no set repayment terms.

Caledonian Business Centres Ltd provided £10,000 of management services to the company.