

**Abbreviated Unaudited Accounts
for the Year Ended 31 August 2016
for
Caledonian Training Centres Ltd.**

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for the Year Ended 31 August 2016**

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Caledonian Training Centres Ltd.

**Company Information
for the Year Ended 31 August 2016**

DIRECTORS: T A Maclean
Mrs F L Maclean

SECRETARY: Mrs F L Maclean

REGISTERED OFFICE: 14 Rutland Square
Edinburgh
EH1 2BD

REGISTERED NUMBER: SC268821 (Scotland)

ACCOUNTANTS: Gibson McKerrell Brown LLP
Chartered Accountants
14 Rutland Square
Edinburgh
Midlothian
EH1 2BD

BANKERS: The Royal Bank of Scotland plc
Edinburgh West End Office
142-144 Princes Street
Edinburgh
EH2 4EQ

Abbreviated Balance Sheet
31 August 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		35,000		35,000
CURRENT ASSETS					
Debtors		102,651		57,205	
CREDITORS					
Amounts falling due within one year	3	<u>110,772</u>		<u>68,872</u>	
NET CURRENT LIABILITIES			<u>(8,121)</u>		<u>(11,667)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>26,879</u>		<u>23,333</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>26,779</u>		<u>23,233</u>
SHAREHOLDERS' FUNDS			<u>26,879</u>		<u>23,333</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 3 May 2017 and were signed on its behalf by:

T A Maclean - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2016**

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 2015).

Turnover

Turnover represents net invoiced sales of services, 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

COST

At 1 September 2015
and 31 August 2016

Total
£

35,000

NET BOOK VALUE

At 31 August 2016
At 31 August 2015

35,000
35,000

3. CREDITORS

Creditors include an amount of £ 17,019 (2015 - £ 55,078) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. RELATED PARTY DISCLOSURES

Other creditors include a sum of £87,442 due to Caledonian Training (Glasgow) Ltd, a company controlled by the directors. This loan is interest free, unsecured and has no set repayment terms.

Other debtors include a sum of £97,224 due from Caledonian Business Centres Ltd, a company controlled by the directors. This loan is interest free, unsecured and has no set repayment terms.

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.