E-LEARNING SAFETY TRAINING LIMITED
(FORMERLY SPECIALISED TRAINING AND COMPETENCIES SOLUTIONS LIMITED)

No. SC350121

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2010

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COMPANIES HOUSE

E-LEARNING SAFETY TRAINING LIMITED

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E-LEARNING SAFETY TRAINING LIMITED

ABBREVIATED BALANCE SHEET
AS AT 30 SEPTEMBER 2010

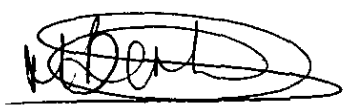
	Notes	£	2010 £	£	2009 £
Fixed assets					
Tangible assets	2		**6,620**		5,561
Current assets					
Debtors		**35,420**		21,553	
Cash at bank and in hand		**4,391**		22,699	
		39,811		44,252	
Creditors: amounts falling due within one year		**(102,845)**		(30,127)	
Net current (liabilities)/assets			**(63,034)**		14,125
Net (liabilities)/assets			**(56,414)**		19,686
Capital and reserves					
Called up share capital	3		**100**		100
Profit and loss account			**(56,514)**		19,586
Equity shareholders' funds			**(56,414)**		19,686

The directors confirm that the company was entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006 and that the members have not required the company to obtain an audit for the year in accordance with section 476(1) of that Act. The directors acknowledge their responsibility to ensure that the company keeps accounting records in accordance with section 386 and to prepare accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its loss for that financial year in accordance with section 394 and which otherwise comply with the Companies Act 2006 as far as applicable to the company.

These financial statements 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 directors on 6 January 2011

Gary Borland
Director



Company Registration No. SC350121

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2010

1 Accounting policies

1.1 Accounting convention

The financial statements 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 amounts receivable for goods and services net of VAT.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15% Straight line
Fixtures, fittings & equipment	25% Straight line

1.4 Leasing

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

1.5 Basis of accounting

The financial statements have been prepared on the going concern basis which assumes that the company will continue to trade. This assumption is based upon assurances received from the directors that it is their intention to provide such assistance as is required to enable the company to meet its financial commitments. If the company were unable to continue to trade, adjustments would have to be made to reduce the value of the assets to their recoverable amount and to provide for any further liabilities that might arise.

2 Fixed assets

	Tangible assets £
Cost	
At 1 October 2009	5,902
Additions	2,333
At 30 September 2010	8,235
Depreciation	
At 1 October 2009	341
Charge for the year	1,274
At 30 September 2010	1,615
Net book value	
At 30 September 2010	6,620
At 30 September 2009	5,561

3 **Share capital**

	2010	2009
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

4 **Transactions with directors**

The following directors had interest free loans during the year. The movement on these loans are as follows:

	Amount outstanding		Maximum
	2010	2009	in year
	£	£	£
Robert Stewart	-	8,049	22,113

5 **Ultimate parent company**

During the current year and previous period the ultimate parent company was BME Holdings Limited.