Registered Number SC350121

E-LEARNING SAFETY TRAINING LIMITED

Abbreviated Accounts

30 September 2014

E-LEARNING SAFETY TRAINING LIMITED **Registered Number SC350121**

Abbreviated Balance Sheet as at 30 September 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	900	2,029
		900	2,029
Current assets			
Debtors		307	324
Cash at bank and in hand		50,175	19,068
		50,482	19,392
Creditors: amounts falling due within one year		(281,694)	(267,511)
Net current assets (liabilities)		(231,212)	(248,119)
Total assets less current liabilities		(230,312)	(246,090)
Total net assets (liabilities)		(230,312)	(246,090)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(230,412)	(246,190)
Shareholders' funds		(230,312)	(246,090)

- For the year ending 30 September 2014 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.

Approved by the Board on 29 June 2015

And signed on their behalf by:
Michelle Borland, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2014

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provisions of services falling with the company's ordinary activities.

Tangible assets depreciation policy
Depreciation is provided at rates calculated to write of the cost less residual value of each asset over it expected useful life, as follows:
Plant and machinery - 15% straight line
Fixtures and fittings - 25% straight line

Other accounting policies
Going Concern
These accounts have been prepared on the going concern basis, on the understanding that the directors and shareholders will continue to financially support the company.

Ultimate Parent Company
The ultimate parent company is BME Holdings Limited, a company registered in Scotland.

2 Tangible fixed assets

	£
Cost	
At 1 October 2013	8,235
Additions	0
Disposals	0
Revaluations	0
Transfers	0
At 30 September 2014	8,235
Depreciation	
At 1 October 2013	6,206
Charge for the year	1,129
On disposals	0
At 30 September 2014	7,335
Net book values	
At 30 September 2014	900
At 30 September 2013	2,029

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	£
100 Ordinary shares of £1 each	100	100

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