Registered Number SC350121

E-LEARNING SAFETY TRAINING LIMITED

Abbreviated Accounts

30 September 2015

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

Abbreviated Balance Sheet as at 30 September 2015

	Notes	*2015*	*2014*
		£	£
Fixed assets			
Tangible assets	2	225	900
		225	900
Current assets			
Debtors		1,912	307
Cash at bank and in hand		55,289	50,175
		57,201	50,482
Creditors: amounts falling due within one year		(282,990)	(281,694)
Net current assets (liabilities)		(225,789)	(231,212)
Total assets less current liabilities		(225,564)	(230,312)
Total net assets (liabilities)		(225,564)	(230,312)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(225,664)	(230,412)
Shareholders' funds		(225,564)	(230,312)

- For the year ending 30 September 2015 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 25 March 2016

And signed on their behalf by:
Scot Borland, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2015

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 2015.

Turnover policy
Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

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

Valuation information and policy
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.

Other accounting policies
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 October 2014	8,235
Additions	-

Disposals	-
Revaluations	-
Transfers	-
At 30 September 2015	8,235
Depreciation	
At 1 October 2014	7,335
Charge for the year	675
On disposals	-
At 30 September 2015	8,010
Net book values	
At 30 September 2015	225
At 30 September 2014	900

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2015	*2014*
	£	£
100 Ordinary shares of £1 each	100	100

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