REGISTERED NUMBER: SC406483

# ROADS AND CONSTRUCTION TRAINING LTD

## ABBREVIATED UNAUDITED ACCOUNTS

## FOR THE YEAR ENDED

## 31 AUGUST 2016

TUESDAY

*S61PIJ4Z*
SCT 07/03/2017 #317
COMPANIES HOUSE

Whitelaw Wells
Chartered Accountants
9 Royal Crescent
Glasgow
G3 7SP

ROADS AND CONSTRUCTION TRAINING LTD (REGISTERED NUMBER: SC406483)

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FOR THE YEAR ENDED 31 AUGUST 2016


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# ROADS AND CONSTRUCTION TRAINING LTD

## COMPANY INFORMATION
## FOR THE YEAR ENDED 31 AUGUST 2016

| | |
|---|---|
| **DIRECTOR:** | Clarke Duncan |
| **REGISTERED OFFICE:** | 9 Royal Crescent<br>Glasgow<br>G3 7SP |
| **REGISTERED NUMBER:** | SC406483 |
| **ACCOUNTANTS:** | Whitelaw Wells<br>Chartered Accountants<br>9 Royal Crescent<br>Glasgow<br>G3 7SP |

## ABBREVIATED BALANCE SHEET
## 31 AUGUST 2016

| | Notes | 2016 £ | 2016 £ | 2015 £ | 2015 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 2 | | 267 | | 769 |
| **CURRENT ASSETS** | | | | | |
| Debtors | | 2,068 | | 14,494 | |
| Cash at bank | | 5,828 | | 20,487 | |
| | | 7,896 | | 34,981 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | | 1,817 | | 3,695 | |
| **NET CURRENT ASSETS** | | | 6,079 | | 31,286 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 6,346 | | 32,055 |
| **PROVISIONS FOR LIABILITIES** | | | - | | 154 |
| **NET ASSETS** | | | 6,346 | | 31,901 |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | 3 | | 100 | | 100 |
| Profit and loss account | | | 6,246 | | 31,801 |
| **SHAREHOLDERS' FUNDS** | | | 6,346 | | 31,901 |

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 director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 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.

The notes form part of these abbreviated accounts



continued...

## ABBREVIATED BALANCE SHEET - continued
## 31 AUGUST 2016

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 director on 15/02/2017 and were signed by:

Clarke Duncan - Director

The notes form part of these abbreviated accounts

## 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 and revenue recognition**
Revenue is recognised in accordance with Financial Reporting Standard 5 "Reporting the Substance of Transactions", Application Note G "Revenue Recognition", and UITF 40 "Revenue Recognition and Service Contracts". In this respect, revenue is recognised in line with performance, to the extent that a right to consideration arises. Included in current assets, as "amounts recoverable on contracts", are amounts in respect of income that has been recognised but not billed by the end of the year. Provision is made against unbilled amounts where the right to receive payment is contingent and dependent on factors outside the control of the company. in the profit and loss account represents the value of work performed during the year.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment and Fittings - 25% on cost

**Deferred tax**
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.

Deferred tax assets are recognised only to the extent that the director considers 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.

**Hire purchase and leasing commitments**
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.


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## 2. TANGIBLE FIXED ASSETS

| | Total |
|---|---|
| | £ |
| **COST** | |
| At 1 September 2015 | 2,402 |
| Disposals | (852) |
| At 31 August 2016 | 1,550 |
| **DEPRECIATION** | |
| At 1 September 2015 | 1,633 |
| Charge for year | 429 |
| Eliminated on disposal | (779) |
| At 31 August 2016 | 1,283 |
| **NET BOOK VALUE** | |
| At 31 August 2016 | 267 |
| At 31 August 2015 | 769 |

## 3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2016 £ | 2015 £ |
|---|---|---|---|---|
| 100 | Ordinary | £1 | 100 | 100 |