JOHN MARTIN TRAINING ASSOCIATES LIMITED

REGISTERED NUMBER 2622523

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

30 JUNE 2008

JOHN MARTIN TRAINING ASSOCIATES LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2008

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JOHN MARTIN TRAINING ASSOCIATES LIMITED

ABBREVIATED BALANCE SHEET
AS AT 30 JUNE 2008

	Notes	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible assets	2		140		442
Current assets					
Debtors		4,021		-	
Cash at bank and in hand		36,887		52,258	
		40,908		52,258	
Creditors amounts falling due within one year		(30,921)		(28,414)	
Net current assets			9,987		23,844
Total assets less current liabilities			10,127		24,286
Net assets			10,127		24,286
Capital and reserves					
Called up share capital	3		5,000		5,000
Profit and loss account			5,127		19,286
Shareholders' funds			10,127		24,286

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Abbreviated Balance Sheet

The notes on pages 3 to 4 form an integral part of these abbreviated accounts

JOHN MARTIN TRAINING ASSOCIATES LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

Directors' statements required by Section 249B(4) for the year ended 30 June 2008

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 June 2008 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements 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 profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The abbreviated accounts were approved by the Board on 11 September 2008 and signed on its behalf by

J A F Martin
Director

The notes on pages 3 to 4 form an integral part of these abbreviated accounts

JOHN MARTIN TRAINING ASSOCIATES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2008

1. Accounting policies

1.1. Accounting convention

The abbreviated accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings and equipment	-	33 3% straight line

1 4 Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

1 5 Deferred taxation

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 Fixed assets

	Tangible fixed assets £
Cost	
At 1 July 2007	8,554
At 30 June 2008	8,554
Depreciation	
At 1 July 2007	8,112
Charge for year	302
At 30 June 2008	8,414
Net book values	
At 30 June 2008	140
At 30 June 2007	442

3 Share capital

	2008 £	2007 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
5,000 Ordinary shares of £1 each	5,000	5,000
Equity Shares		
5,000 Ordinary shares of £1 each	5,000	5,000

4. Transactions with directors

During the year the company operated a joint loan account on behalf of Mr and Mrs Martin, being both directors and shareholders of the company The balance due to Mr and Mrs Martin at 30 June 2008 amounted to £22,438 (2007 £11,003)

The loan account is operated on an interest free basis with no fixed date for repayment