

**REGISTERED NUMBER: 04558718 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2010**

**FOR**

**C T LEARNING LTD**

FRIDAY



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10/09/2010

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COMPANIES HOUSE

**C T LEARNING LTD**

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**for the Year Ended 31 March 2010**

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**C T LEARNING LTD**  
**ABBREVIATED BALANCE SHEET**  
**31 March 2010**

	Notes	2010 £	£	2009 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		184		305
<b>CURRENT ASSETS</b>					
Debtors		2,018		186	
Cash at bank and in hand		6,677		12,206	
		<u>8,695</u>		<u>12,392</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>7,241</u>		<u>6,360</u>	
<b>NET CURRENT ASSETS</b>			<u>1,454</u>		<u>6,032</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,638</u>		<u>6,337</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			1,636		6,335
<b>SHAREHOLDERS' FUNDS</b>			<u>1,638</u>		<u>6,337</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006

The director acknowledges her 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 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 9 Sept 10 and were signed by

*M O'Connor*

Mrs M O'Connor - Director

The notes form part of these abbreviated accounts

# **C T LEARNING LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS for the Year Ended 31 March 2010**

### **1 ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Companies Act 2006, as amended and with applicable Accounting Standards. The accounts have been prepared using the Financial Reporting Standard for Smaller Entities (FRSSE - effective April 2008). The director has adopted the going concern basis of accounting.

#### **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 April 2008).

#### **Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	- 25% on reducing balance
Computer equipment	- at varying rates 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.

#### **Revenue Recognition**

The company's turnover represents the sale of goods and services. The company recognises revenue as soon as the customer's order has been dispatched and a sales invoice billed and sent to the customer.

### **2 TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2009	<b>1,031</b>
Additions	<b>5,907</b>
	<hr/>
At 31 March 2010	<b>6,938</b>
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<b>DEPRECIATION</b>	
At 1 April 2009	<b>728</b>
Charge for year	<b>6,026</b>
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At 31 March 2010	<b>6,754</b>
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<b>NET BOOK VALUE</b>	
At 31 March 2010	<b>184</b>
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At 31 March 2009	<b>303</b>
	<hr/>

### **3 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number	Class	Nominal value £1	2010 £	2009 £
2	Ordinary		<b>2</b>	<b>2</b>
			<hr/>	<hr/>