ASTRAL TRAINING LTD ABBREVIATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2015

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09/10/2015 COMPANIES HOUSE

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INDEPENDENT AUDITORS' REPORT TO ASTRAL TRAINING LTD UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Astral Training Ltd for the period ended 31 May 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Trevo Jones & Co

Adrian McKeown (Senior Statutory Auditor) for and on behalf of Trevor Jones & Co

Chartered Accountants Statutory Auditor

301915

Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham B24 9ND

ABBREVIATED BALANCE SHEET

AS AT 31 MAY 2015

		2015		2013	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		82,500		90,000
Tangible assets	2		16,650		43,943
			99,150		133,943
Current assets					
Debtors		186,414		549,230	
Cash at bank and in hand		11,556		53,912	
		197,970		603,142	
Creditors: amounts falling due within					
one year		(282,507)		(536,267)	
Net current (liabilities)/assets			(84,537)		66,875
Total assets less current liabilities		•	14,613		200,818
Provisions for liabilities			-		(416)
			14,613		200,402
Capital and reserves					
Called up share capital	3		200		200
Share premium account			99,900		99,900
Profit and loss account			(85,487)		100,302
Shareholders' funds			14,613		200,402

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 30 Sec 2015

Mr J P Trigg

Director

Company Registration No. 06355914

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MAY 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents the total invoice value, excluding VAT, of income earned during the year and derives from the provision of services falling within the company's ordinary activities.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life which is deemed to be 20 years.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment

25% Straight line

1.6 Period of financial statements

These financial statements cover the period from 1 December 2013 to 31 May 2015. The comparative figures are for the year ended 30 November 2013.

2 Fixed assets

	Intangible assets	Tangible assets	Total
	£	£	£
Cost			
At 1 December 2013 & at 31 May 2015	100,000	153,141	253,141
Damussiskian			
Depreciation			
At 1 December 2013	10,000	109,198	119,198
Charge for the period	7,500	27,293	34,793
At 31 May 2015	17,500	136,491	153,991
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Net book value			
At 31 May 2015	82,500	16,650	99,150
At 30 November 2013	90,000	43,943	133,943

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2015

·3	Share capital		2015 £	2013 £
	Allotted, called up and fully paid 200 Ordinary shares of £1 each	, sin	200	200
		•		

4 Ultimate parent company

The company is a wholly owned subsidiary of Jomsviking Holdings Limited