

Abbreviated Accounts for the Year Ended 31 December 2015

for

CALEDONIA TRAINING & CONSULTANCY LTD

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for the Year Ended 31 December 2015**

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CALEDONIA TRAINING & CONSULTANCY LTD

**Company Information
for the Year Ended 31 December 2015**

DIRECTORS:

G D Orr
R Orr

REGISTERED OFFICE:

Commercial House
2 Rubislaw Terrace
Aberdeen
Aberdeenshire
AB10 1XE

REGISTERED NUMBER:

SC151890 (Scotland)

ACCOUNTANTS:

Account Tax Ltd
Chartered Certified Accountants
Traill Drive
Montrose
Angus
DD10 8SW

CALEDONIA TRAINING & CONSULTANCY LTD (REGISTERED NUMBER: SC151890)

**Abbreviated Balance Sheet
31 December 2015**

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		116,662		155,246
Investments	4		262,500		262,500
			379,162		417,746
CURRENT ASSETS					
Debtors		69,631		85,607	
Cash at bank and in hand		434,500		485,833	
		504,131		571,440	
CREDITORS					
Amounts falling due within one year		139,204		192,987	
NET CURRENT ASSETS			364,927		378,453
TOTAL ASSETS LESS CURRENT LIABILITIES			744,089		796,199
CAPITAL AND RESERVES					
Called up share capital	5		40,000		40,000
Share premium			50,000		50,000
Profit and loss account			654,089		706,199
SHAREHOLDERS' FUNDS			744,089		796,199

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

Abbreviated Balance Sheet - continued
31 December 2015

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 Board of Directors on 12 August 2016 and were signed on its behalf by:

G D Orr - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 December 2015**

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

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business has been fully amortised.

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
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Deferred tax

Deferred tax due to timing differences is immaterial and therefore not recognised.

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2015	
and 31 December 2015	<u>103,559</u>
AMORTISATION	
At 1 January 2015	
and 31 December 2015	<u>103,559</u>
NET BOOK VALUE	
At 31 December 2015	<u>-</u>
At 31 December 2014	<u>-</u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2015**

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2015 and 31 December 2015	<u>340,060</u>
DEPRECIATION	
At 1 January 2015	184,814
Charge for year	<u>38,584</u>
At 31 December 2015	<u>223,398</u>
NET BOOK VALUE	
At 31 December 2015	<u>116,662</u>
At 31 December 2014	<u>155,246</u>

4. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 January 2015 and 31 December 2015	<u>262,500</u>
NET BOOK VALUE	
At 31 December 2015	<u>262,500</u>
At 31 December 2014	<u>262,500</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2015	2014
			£	£
40,000	Ordinary	£1	<u>40,000</u>	<u>40,000</u>

6. RELATED PARTY DISCLOSURES

During the year, total dividends of £207,083 (2014 - £242,083) were paid to the directors .

The company was under the control of the director G D Orr and R E Orr throughout the current and previous year.

As at 31 December 2015 included within other debtors is a balance outstanding due to the company from the director, G D Orr, of £10,181 (2014 - £15,006). Interest has been applied to this loan at rates as prescribed by HM Revenue and Customs.

CALEDONIA TRAINING & CONSULTANCY LTD

**Report of the Accountants to the Directors of
Caledonia Training & Consultancy Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2015 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Account Tax Ltd
Chartered Certified Accountants
Traill Drive
Montrose
Angus
DD10 8SW

12 August 2016

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.