

GEMSTONE TRAINING LTD
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 10 OCTOBER 2007 TO 30 SEPTEMBER 2008

Wallace Crooke & Co
Chartered Accountants
College House
St Leonards Close
Bridgnorth
Shropshire
WV16 4EJ

FRIDAY



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24/10/2008
COMPANIES HOUSE

GEMSTONE TRAINING LTD

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for the Period 10 OCTOBER 2007 TO 30 SEPTEMBER 2008**

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GEMSTONE TRAINING LTD

COMPANY INFORMATION
for the Period 10 OCTOBER 2007 TO 30 SEPTEMBER 2008

DIRECTORS: Mrs S A Mountford
Mrs A M Jones

SECRETARY: Mrs A M Jones

REGISTERED OFFICE: 37 Colman Avenue
Wednesfield
Wolverhampton
WV11 3RT

REGISTERED NUMBER: 06395079 (England and Wales)

ACCOUNTANTS: Wallace Crooke & Co
Chartered Accountants
College House
St Leonards Close
Bridgnorth
Shropshire
WV16 4EJ

GEMSTONE TRAINING LTD

**ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2008**

	Notes	£
FIXED ASSETS		
Tangible assets	2	8,353
CURRENT ASSETS		
Debtors		5,327
Cash at bank and in hand		31,667
		<u>36,994</u>
CREDITORS		
Amounts falling due within one year		(22,533)
NET CURRENT ASSETS		<u>14,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,814</u>
CAPITAL AND RESERVES		
Called up share capital	3	1
Profit and loss account		22,813
		<u>22,814</u>
SHAREHOLDERS' FUNDS		<u>22,814</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 30 September 2008

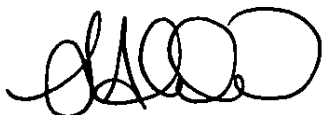
The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2008 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 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 financial statements were approved by the Board of Directors on 13 October 2008 and were signed on its behalf by

x  x

Mrs S A Mountford - Director

The notes form part of these abbreviated accounts

GEMSTONE TRAINING LTD

NOTES TO THE ABBREVIATED ACCOUNTS for the Period 10 OCTOBER 2007 TO 30 SEPTEMBER 2008

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 2007)

Turnover

Turnover represents net invoiced sales of goods, 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

Office equipment - 15% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

2 TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	9,827
At 30 September 2008	<u>9,827</u>
DEPRECIATION	
Charge for period	1,474
At 30 September 2008	<u>1,474</u>
NET BOOK VALUE	
At 30 September 2008	<u><u>8,353</u></u>

3 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	£
1,000	Ordinary share capital	£1	<u><u>1,000</u></u>
Allotted, issued and fully paid Number	Class	Nominal value	£
1	Ordinary share capital	£1	<u><u>1</u></u>