

**Registered Number 09408406**

**HELP-TRAIN.ME LTD**

**Abbreviated Accounts**

**31 January 2016**

## Abbreviated Balance Sheet as at 31 January 2016

	<i>Notes</i>	<i>2016</i>
		£
<b>Called up share capital not paid</b>		-
<b>Fixed assets</b>		
Intangible assets		-
Tangible assets	2	3,462
Investments		-
		<u>3,462</u>
<b>Current assets</b>		
Stocks		-
Debtors		3,238
Investments		-
Cash at bank and in hand		-
		<u>3,238</u>
<b>Prepayments and accrued income</b>		-
<b>Creditors: amounts falling due within one year</b>		(14,223)
<b>Net current assets (liabilities)</b>		<u>(10,985)</u>
<b>Total assets less current liabilities</b>		<u>(7,523)</u>
<b>Creditors: amounts falling due after more than one year</b>		0
<b>Provisions for liabilities</b>		0
<b>Accruals and deferred income</b>		0
<b>Total net assets (liabilities)</b>		<u><u>(7,523)</u></u>
<b>Capital and reserves</b>		
Called up share capital		100
Share premium account		0
Revaluation reserve		0
Other reserves		0
Profit and loss account		(7,623)
<b>Shareholders' funds</b>		<u><u>(7,523)</u></u>

- For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 13 May 2016

And signed on their behalf by:

**Gareth Kirby, Director**

**Notes to the Abbreviated Accounts for the period ended 31 January 2016****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) ["the FRSSE"]

**Turnover policy**

Turnover

Turnover represents the amounts (excluding value-added tax) derived from the provision of goods and services to customers.

**Intangible assets amortisation policy**

Intangible fixed assets and amortisation

Intangible fixed assets (including purchase goodwill, patents and trademarks and research and development costs) amortised at rates calculated to write off the assets on the straight-line basis over their estimated useful economic lives. Impairment of intangible assets is reviewed where circumstances indicate that the carrying value of asset may not be fully recoverable.

**Other accounting policies**

Freehold investment property

In accordance with the FRSSE, investment properties are revalued annually and any surplus or deficit is transferred to the revaluation reserve. No depreciation is provided in respect of investment properties. This treatment conflicts with the requirements of the companies act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Stocks

Stops and work in progress are valued at the lower of costs and net realisable value, After making due allowance for obsolete and slow-moving items. Costs includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in computations in periods different from those in which they are included in the companies accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to Payless) tax at a future date, At the tax rates that are expected to apply when the timing differences reverse, based upon current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of assets where there is no commitment to sell the asset.

Deferred tax asset are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax asset and not discounted.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Momentary assets and liabilities in foreign currencies are translated into Sterling at mix of exchange ruling at the balance sheet date.

Transactions in foreign currencies are recorded in sterling using the exchange rate ruling at the date of the transaction.

Exchange differences are taken into account in arriving at the operating profit.

#### Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of the ownership of an asset, the leases treated as a finance lease. Assets held under finance leases, or higher purchase contract, are recorded in the balance sheet is tangible fixed assets and appreciated over their estimated useful lines or the term of the finance lease or higher purchase contract, whichever is shorter.

Future in Stormont under such finance leases or higher purchase contracts, net finance charges, are included within creditors. Rentals payable as a portion between the finance element, which is charged to the profit and loss account, and the capital element which reduces the outstanding obligation to future instalments.

All other leases are accounted for as operating leases at the rental charges are charged to the profit and loss account of straight-line basis over the life of the lease.

#### Pension costs

Contributions in respect of the companies defined contribution pension scheme and charged the property and loss account for the year in which they are payable to the scheme. Differences between contributions payable in contributions actually paid in the year are shown as either accruals or prepayments at the year-end.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
Additions	-
Disposals	-
Revaluations	4,222
Transfers	-
At 31 January 2016	<u>4,222</u>
<b>Depreciation</b>	
Charge for the year	760
On disposals	-
At 31 January 2016	<u>760</u>
<b>Net book values</b>	
At 31 January 2016	<u><u>3,462</u></u>

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