

REGISTERED NUMBER: 06691047 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016
FOR
KENTEC TRAINING LTD

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FOR THE YEAR ENDED 31 DECEMBER 2016

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KENTEC TRAINING LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2016

DIRECTORS:

S J Booker
Mrs K Booker

SECRETARY:

Mrs K Booker

REGISTERED OFFICE:

Unit 2
Riverdale Estate
Vale Road
Tonbridge
Kent
TN9 1SS

REGISTERED NUMBER:

06691047 (England and Wales)

ACCOUNTANTS:

Anderson Phillips Accountants Limited
Chartered Certified Accountants
2 Exeter House
Beaufort Court
Sir Thomas Longley Road
Rochester
Kent
ME2 4FE

KENTEC TRAINING LTD (REGISTERED NUMBER: 06691047)**BALANCE SHEET**
31 DECEMBER 2016

	Notes	31.12.16 £	£	31.12.15 £	£
FIXED ASSETS					
Intangible assets	4		4,800		-
Tangible assets	5		64,680		54,281
			69,480		54,281
CURRENT ASSETS					
Debtors	6	137,168		79,511	
Cash at bank and in hand		79,975		65,318	
		217,143		144,829	
CREDITORS					
Amounts falling due within one year	7	231,910		186,039	
NET CURRENT LIABILITIES			(14,767)		(41,210)
TOTAL ASSETS LESS CURRENT LIABILITIES			54,713		13,071
CREDITORS					
Amounts falling due after more than one year	8		9,479		1,903
NET ASSETS			45,234		11,168
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			45,134		11,068
			45,234		11,168

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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)

The notes form part of these financial statements

BALANCE SHEET - continued
31 DECEMBER 2016

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 27 July 2017 and were signed on its behalf by:

S J Booker - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

1. STATUTORY INFORMATION

Kentec Training Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 14 .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
Additions	<u>6,000</u>
At 31 December 2016	<u>6,000</u>
AMORTISATION	
Charge for year	<u>1,200</u>
At 31 December 2016	<u>1,200</u>
NET BOOK VALUE	
At 31 December 2016	<u><u>4,800</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2016	117,720
Additions	37,599
Disposals	<u>(16,986)</u>
At 31 December 2016	<u>138,333</u>
DEPRECIATION	
At 1 January 2016	63,439
Charge for year	21,179
Eliminated on disposal	<u>(10,965)</u>
At 31 December 2016	<u>73,653</u>
NET BOOK VALUE	
At 31 December 2016	<u><u>64,680</u></u>
At 31 December 2015	<u>54,281</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016**5. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under finance leases are as follows:

		Plant and machinery etc £
COST		
At 1 January 2016		34,131
Disposals		(16,986)
At 31 December 2016		<u>17,145</u>
DEPRECIATION		
At 1 January 2016		15,251
Charge for year		3,215
Eliminated on disposal		(10,965)
At 31 December 2016		<u>7,501</u>
NET BOOK VALUE		
At 31 December 2016		<u>9,644</u>
At 31 December 2015		<u>18,880</u>
6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.12.16	31.12.15
	£	£
Trade debtors	73,650	32,719
Other debtors	<u>63,518</u>	<u>46,792</u>
	<u>137,168</u>	<u>79,511</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.12.16	31.12.15
	£	£
Finance leases	6,278	11,644
Trade creditors	140,078	98,773
Taxation and social security	74,131	62,718
Other creditors	<u>11,423</u>	<u>12,904</u>
	<u>231,910</u>	<u>186,039</u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	31.12.16	31.12.15
	£	£
Finance leases	<u>9,479</u>	<u>1,903</u>

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.