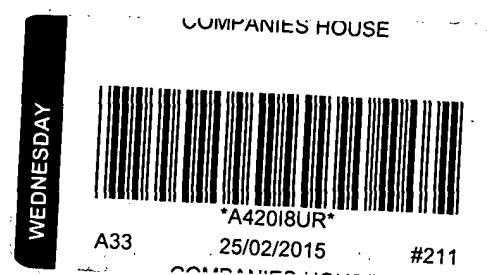


**Registration number 4082044**

**Delight Training Services Limited**

**Abbreviated accounts**

**for the year ended 31 October 2014**



# **Delight Training Services Limited**

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**Delight Training Services Limited**

**Abbreviated balance sheet  
as at 31 October 2014**

		<b>2014</b>		<b>2013</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		2,560		4,175
<b>Current assets</b>					
Debtors		224		14,688	
Cash at bank and in hand		85,017		103,864	
		<u>85,241</u>		<u>118,552</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(16,967)</u>		<u>(25,213)</u>	
<b>Net current assets</b>			<u>68,274</u>		<u>93,339</u>
<b>Total assets less current liabilities</b>			<u>70,834</u>		<u>97,514</u>
<b>Net assets</b>			<u><u>70,834</u></u>		<u><u>97,514</u></u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			<u>70,734</u>		<u>97,414</u>
<b>Shareholders' funds</b>			<u><u>70,834</u></u>		<u><u>97,514</u></u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 3 to 4 form an integral part of these financial statements.**

**Delight Training Services Limited**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the year ended 31 October 2014**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 October 2014 ; and
- (c) that I acknowledge my responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 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 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 15 January 2015 and signed on its behalf by



**Mr S E Delight**  
**Director**

**Registration number 4082044**

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **Delight Training Services Limited**

### **Notes to the abbreviated financial statements for the year ended 31 October 2014**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

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

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. 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 residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
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##### **1.4. Deferred taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

**Delight Training Services Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 October 2014**

..... continued

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 November 2013	30,000	50,494	80,494
Additions	-	572	572
At 31 October 2014	<u>30,000</u>	<u>51,066</u>	<u>81,066</u>
<b>Depreciation and provision for diminution in value</b>			
At 1 November 2013	30,000	46,319	76,319
Charge for the year	-	2,187	2,187
At 31 October 2014	<u>30,000</u>	<u>48,506</u>	<u>78,506</u>
<b>Net book values</b>			
At 31 October 2014	<u>-</u>	<u>2,560</u>	<u>2,560</u>
At 31 October 2013	<u>-</u>	<u>4,175</u>	<u>4,175</u>
 <b>3. Share capital</b>		<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>			
100 ordinary shares of £1 each		<u>100</u>	<u>100</u>
 <b>Equity shares</b>			
100 ordinary shares of £1 each		<u>100</u>	<u>100</u>