

Registered Number SC454838

ST ANDREWS MANAGEMENT CENTRE LIMITED

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	1,022	993
Investments	3	150	150
		<u>1,172</u>	<u>1,143</u>
Current assets			
Debtors		37,940	15,013
Cash at bank and in hand		7,336	9,543
		<u>45,276</u>	<u>24,556</u>
Creditors: amounts falling due within one year		<u>(45,270)</u>	<u>(23,141)</u>
Net current assets (liabilities)		<u>6</u>	<u>1,415</u>
Total assets less current liabilities		<u>1,178</u>	<u>2,558</u>
Provisions for liabilities		<u>(204)</u>	<u>(199)</u>
Total net assets (liabilities)		<u>974</u>	<u>2,359</u>
Capital and reserves			
Called up share capital	4	200	200
Profit and loss account		774	2,159
Shareholders' funds		<u>974</u>	<u>2,359</u>

- For the year ending 30 April 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 30 January 2017

And signed on their behalf by:

R F Bond, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

Turnover comprises the invoiced value of training provision services supplied by the company net of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual values, over their expected useful lives on the following bases:

Fixtures and fittings - 25% reducing balance

Office equipment - 25% reducing balance

Other accounting policies

Investments

Investments held as fixed assets are shown at cost less provision for impairment.

Deferred taxation

Provision is made for taxation deferred on the incremental liability approach in respect of all timing differences between the incidence of income and expenditure for taxation and accounts purposes that have originated but not reversed at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 May 2015	1,092
Additions	370
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>1,462</u>
Depreciation	
At 1 May 2015	99
Charge for the year	341
On disposals	<u>-</u>

At 30 April 2016	440
Net book values	
At 30 April 2016	1,022
At 30 April 2015	993

3 **Fixed assets Investments**

Investments in subsidiary companies

St Andrews (Global Services) Limited (50%) £50

St Andrews Educational Media Services Limited (100%) £100

Both companies are dormant at 30 April 2016.

The aggregate of the share capital and reserves as at 30 April 2016 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Aggregate of share capital and reserves

St Andrews (Global Services) Limited £100

St Andrews Educational Media Services Limited £100

Profit/(loss)

St Andrews (Global Services) Limited -

St Andrews Educational Media Services Limited -

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	2015
	£	£
200 Ordinary shares of £1 each	200	200

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