

Registered Number:04199934

England and Wales

MTS Training & Development Ltd

Unaudited Financial Statements

For the year ended 30 April 2023

MTS Training & Development Ltd
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MTS Training & Development Ltd
Statement of Financial Position
As at 30 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Property, plant and equipment	2	95,461	95,617
		95,461	95,617
Current assets			
Cash and cash equivalents		10,621	24,089
		10,621	24,089
Trade and other payables: amounts falling due within one year	3	(4,199)	(4,470)
Net current assets		6,422	19,619
Total assets less current liabilities		101,883	115,236
Net assets		101,883	115,236
Capital and reserves			
Called up share capital		2	2
Retained earnings		101,881	115,234
Shareholders' funds		101,883	115,236

For the year ended 30 April 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 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.

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

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 21 August 2023 and were signed by:

Malcolm Taylor Director

MTS Training & Development Ltd
Notes to the Financial Statements
For the year ended 30 April 2023

Statutory Information

MTS Training & Development Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 04199934.

Registered address:
Hatherwood Cottage
41a Grange Road
Heswall
Wirral
CH60 7RY

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

Revenue recognition

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

Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer equipment	25% Straight line
Fixtures and fittings	25% Reducing balance

2. Property, plant and equipment

	Land and buildings £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 01 May 2022	95,306	4,747	5,010	105,063
Additions	-	-	190	190
At 30 April 2023	95,306	4,747	5,200	105,253
Provision for depreciation and impairment				
At 01 May 2022	-	4,728	4,718	9,446
Charge for year	-	5	341	346
At 30 April 2023	-	4,733	5,059	9,792
Net book value				
At 30 April 2023	95,306	14	141	95,461
At 30 April 2022	95,306	19	292	95,617

MTS Training & Development Ltd
Notes to the Financial Statements Continued
For the year ended 30 April 2023

3. Trade and other payables: amounts falling due within one year

	2023	2022
	£	£
Taxation and social security	17	17
Other creditors	4,182	4,453
	4,199	4,470

4. Average number of persons employed

During the year the average number of employees was 2 (2022 : 3)

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.