

C & G ASSESSMENTS AND TRAINING LIMITED
UNAUDITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 JULY 2016

SATURDAY



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29/04/2017

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COMPANIES HOUSE

C & G ASSESSMENTS AND TRAINING LIMITED
REGISTERED NUMBER: 04948226

ABBREVIATED BALANCE SHEET
AS AT 31 JULY 2016

	Note	£	31 July 2016 £	30 November 2015 £
FIXED ASSETS				
Tangible assets	2		145,458	127,629
Investments	3		1	1
			<u>145,459</u>	<u>127,630</u>
CURRENT ASSETS				
Debtors		449,607		271,598
Cash at bank and in hand		258,226		144,285
		<u>707,833</u>		<u>415,883</u>
CREDITORS: amounts falling due within one year		<u>(295,864)</u>		<u>(185,550)</u>
NET CURRENT ASSETS			<u>411,969</u>	<u>230,333</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>557,428</u>	<u>357,963</u>
CREDITORS: amounts falling due after more than one year			(10,401)	(32,835)
PROVISIONS FOR LIABILITIES				
Deferred tax			<u>(19,984)</u>	<u>(17,646)</u>
NET ASSETS			<u>527,043</u>	<u>307,482</u>
CAPITAL AND RESERVES				
Called up share capital	4		998	998
Profit and loss account			<u>526,045</u>	<u>306,484</u>
SHAREHOLDERS' FUNDS			<u>527,043</u>	<u>307,482</u>

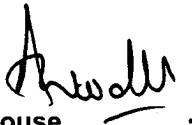
C & G ASSESSMENTS AND TRAINING LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 JULY 2016**

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 July 2016 and of its profit for the period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 28 April 2017.



A M Woodhouse
Director

The notes on pages 3 to 5 form part of these financial statements.

C & G ASSESSMENTS AND TRAINING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 JULY 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	20% reducing balance or 15% straight line
Fixtures and fittings	-	20% reducing balance or 15% straight line
Office equipment	-	20% reducing balance or 15% straight line

1.4 Investments

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

1.5 Leasing and hire purchase

Assets obtained under hire purchase contracts are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over their useful lives. Hire purchase contracts are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.6 Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

C & G ASSESSMENTS AND TRAINING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 JULY 2016

1. ACCOUNTING POLICIES (continued)

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.8 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 December 2015	233,384
Additions	41,250
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At 31 July 2016	274,634
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Depreciation	
At 1 December 2015	105,755
Charge for the period	23,421
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At 31 July 2016	129,176
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Net book value	
At 31 July 2016	145,458
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At 30 November 2015	127,629
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C & G ASSESSMENTS AND TRAINING LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 JULY 2016**

3. FIXED ASSET INVESTMENTS

	£
Cost	
At 1 December 2015 and 31 July 2016	<u>1</u>
Net book value	
At 31 July 2016	<u>1</u>
At 30 November 2015	<u>1</u>

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
C & G Recruitment Limited	Ordinary	55%

The aggregate of the share capital and reserves as at 31 July 2016 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
C & G Recruitment Limited	<u>(79,060)</u>	<u>-</u>

4. SHARE CAPITAL

	31 July 2016 £	30 November 2015 £
Allotted, called up and fully paid		
978 A Ordinary shares of £1 each	978	978
20 B Ordinary shares of £1 each	20	20
	<u>998</u>	<u>998</u>