

**Registered Number SC212843**

**THE DEMING LEARNING NETWORK LTD.**

**Abbreviated Accounts**

**30 June 2014**

## Abbreviated Balance Sheet as at 30 June 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
<b>Current assets</b>			
Cash at bank and in hand		4,580	4,807
		<u>4,580</u>	<u>4,807</u>
<b>Net current assets (liabilities)</b>		<u>4,580</u>	<u>4,807</u>
<b>Total assets less current liabilities</b>		<u>4,580</u>	<u>4,807</u>
<b>Total net assets (liabilities)</b>		<u>4,580</u>	<u>4,807</u>
<b>Reserves</b>			
Other reserves		4,580	4,807
<b>Members' funds</b>		<u>4,580</u>	<u>4,807</u>

- For the year ending 30 June 2014 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 24 March 2015

And signed on their behalf by:

**David McAra, Director**

**Notes to the Abbreviated Accounts for the period ended 30 June 2014**

**1 Accounting Policies**

**Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Other accounting policies**

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

All the funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

**2 Company limited by guarantee**

Company is limited by guarantee and consequently does not have share capital.

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