

Company Registration No. 08241605 (England and Wales)

**ID TRAINING & DEVELOPMENT LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

# ID TRAINING & DEVELOPMENT LIMITED

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## **ID TRAINING & DEVELOPMENT LIMITED**

### **CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ID TRAINING & DEVELOPMENT LIMITED FOR THE YEAR ENDED 31 MARCH 2016**

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*The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 4 have been prepared.*

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ID Training & Development Limited for the year ended 31 March 2016 set out on pages 3 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of ID Training & Development Limited, as a body, in accordance with the terms of our engagement letter dated 16 October 2012. Our work has been undertaken solely to prepare for your approval the financial statements of ID Training & Development Limited and state those matters that we have agreed to state to the Board of Directors of ID Training & Development Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ID Training & Development Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that ID Training & Development Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of ID Training & Development Limited. You consider that ID Training & Development Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of ID Training & Development Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Pearson May**

2 September 2016

**Chartered Accountants**

5 Wicker Hill  
Trowbridge  
Wiltshire  
BA14 8JS

# ID TRAINING & DEVELOPMENT LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2016

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	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	2		42		173
<b>Current assets</b>					
Debtors		6,468		6,468	
Cash at bank and in hand		2,782		5,509	
		<u>9,250</u>		<u>11,977</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(16,365)</u>		<u>(16,088)</u>	
<b>Net current liabilities</b>			(7,115)		(4,111)
<b>Total assets less current liabilities</b>			<u>(7,073)</u>		<u>(3,938)</u>
<b>Capital and reserves</b>					
Called up share capital	3		50		50
Profit and loss account			(7,123)		(3,988)
<b>Shareholder's funds</b>			<u>(7,073)</u>		<u>(3,938)</u>

For the financial year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 31 August 2016

Mrs I Dunbar

**Director**

**Company Registration No. 08241605**

# **ID TRAINING & DEVELOPMENT LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

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

At the balance sheet date, the company's liabilities exceeded its assets. The company has received assurance from the director that she will continue to give financial support to the company for at least twelve months from the date of signing these accounts.

On this basis, the director considers it appropriate to prepare the accounts on a going concern basis. However, should the financial support mentioned above not be forthcoming, the going concern basis used in preparing the company's accounts may be invalid and adjustments would have to be made to reduce the value of assets to their realisable amount and to provide for any further liabilities which might arise. The accounts do not include any adjustment to the company's assets or liabilities that might be necessary should this basis not continue to be appropriate.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents net invoiced sales (excluding Flat Rate VAT) plus accrued income calculated in accordance with Application Note G to FRS 5 "Reporting the Substance of Transactions".

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

Computer equipment	3 year straight line
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# ID TRAINING & DEVELOPMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

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### 2 Fixed assets

	Tangible assets
	£
<b>Cost</b>	
At 1 April 2015 & at 31 March 2016	578
	—
<b>Depreciation</b>	
At 1 April 2015	405
Charge for the year	131
	—
At 31 March 2016	536
	—
<b>Net book value</b>	
At 31 March 2016	42
	—
At 31 March 2015	173
	—

### 3 Share capital

	2016	2015
	£	£
<b>Allotted, called up and fully paid</b>		
50 ordinary shares of £1 each	50	50
	—	—

