
DIMENSION MANAGEMENT TRAINING LIMITED

REPORT AND ACCOUNTS

**FOR THE PERIOD ENDED
30 SEPTEMBER 2017**

DIMENSION MANAGEMENT TRAINING LIMITED**REGISTERED NUMBER: 02643291****BALANCE SHEET****as at 30 September 2017**

	Notes	30/9/17 £	31/3/17 £
FIXED ASSETS			
Tangible assets	3	-	19,124
CURRENT ASSETS			
Debtors	4	-	1,733
Cash at bank and in hand		18,579	25,975
		18,579	27,708
CREDITORS: amounts falling due within one year	5	(25,288)	(46,245)
NET CURRENT LIABILITIES		(6,709)	(18,537)
NET (LIABILITIES)/ASSETS		(6,709)	587
CAPITAL AND RESERVES			
Called up share capital		100	100
Profit and loss account		(6,809)	487
SHAREHOLDERS' FUNDS		(6,709)	587

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr N J Matthews

Director

Approved by the board on 31 January 2018

NOTES TO THE ACCOUNTS

for the period from 1 April 2017 to 30 September 2017

1 ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A small entities.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	33% straight line

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax

rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 EMPLOYEES

	30/9/17 Number	31/3/17 Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

3 TANGIBLE FIXED ASSETS

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 April 2017	91,494	18,307	109,801
Disposals	(91,494)	(18,307)	(109,801)
At 30 September 2017	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation			
At 1 April 2017	83,240	7,437	90,677
Eliminated on disposals	(83,240)	(7,437)	(90,677)
At 30 September 2017	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 30 September 2017	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2017	<u>8,254</u>	<u>10,870</u>	<u>19,124</u>

4 DEBTORS

	30/9/17 £	31/3/17 £
Other debtors	<u>-</u>	<u>1,733</u>

5 CREDITORS: amounts falling due within one year

	30/9/17 £	31/3/17 £
Trade creditors	203	197
Corporation tax	3,745	971
Other taxes and social security costs	3,389	1,436
Other creditors	<u>17,951</u>	<u>43,641</u>
	<u>25,288</u>	<u>46,245</u>

6 RELATED PARTY TRANSACTIONS

At 30 September 2017 an amount of £17,551 was due to (2017: £42,340) Mr N J Matthews, director. The amount is unsecured, interest free and has no fixed repayment date

7 CONTROLLING PARTY

The company was controlled by Mr N J Matthews by virtue of his 99% shareholding.

8 OTHER INFORMATION

Dimension Management Training Limited is a private company limited by shares and incorporated in England. Its registered office is:

26 Henson Way
Sharnford
Nr Hinckley
Leicestershire
LE10 3PN

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.