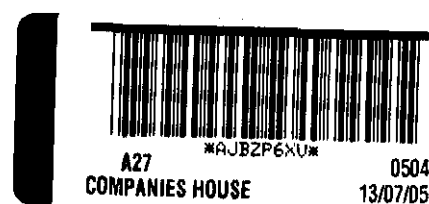


Unaudited Abbreviated Accounts for the Year Ended 30 September 2004

for

D & B Training Limited



D & B Training Limited

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for the Year Ended 30 September 2004

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D & B Training Limited

Company Information
for the Year Ended 30 September 2004

DIRECTORS:

R Foster
Mrs S L Foster

SECRETARY:

Mrs S L Foster

REGISTERED OFFICE:

Sandy Court
Moss Industrial Estate
Leigh
Lancashire
WN7 3RT

REGISTERED NUMBER:

2399538 (England and Wales)

ACCOUNTANTS:

Philip Potter F.C.A.
Chartered Accountant
20 Egerton Road
Monton, Eccles
Manchester
M30 9LR

D & B Training Limited

Abbreviated Balance Sheet
30 September 2004

		30.9.04		30.9.03	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		271,711		269,020
CURRENT ASSETS:					
Debtors		74,438		47,726	
Cash at bank		14,845		61,418	
		89,283		109,144	
CREDITORS: Amounts falling due within one year	3	120,103		130,642	
NET CURRENT LIABILITIES:			(30,820)		(21,498)
TOTAL ASSETS LESS CURRENT LIABILITIES:			240,891		247,522
CREDITORS: Amounts falling due after more than one year	3		144,040		162,067
			£96,851		£85,455
CAPITAL AND RESERVES:					
Called up share capital	4		5,000		5,000
Profit and loss account			91,851		80,455
SHAREHOLDERS' FUNDS:			£96,851		£85,455

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:



Mrs S L Foster - Director

Approved by the Board on 12 July 2005

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2004

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 33.33% on cost, 25% on cost, 20% on cost and 15% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST:	
At 1 October 2003	452,985
Additions	34,970
Disposals	(31,012)
	<hr/>
At 30 September 2004	456,943
	<hr/>
DEPRECIATION:	
At 1 October 2003	183,964
Charge for year	17,647
Eliminated on disposals	(16,379)
	<hr/>
At 30 September 2004	185,232
	<hr/>
NET BOOK VALUE:	
At 30 September 2004	271,711
	<hr/> <hr/>
At 30 September 2003	269,020
	<hr/> <hr/>

3. **CREDITORS**

The following secured debts are included within creditors:

	30.9.04	30.9.03
	£	£
Bank overdrafts	-	13,247
Bank loans	151,124	164,063
	<hr/>	<hr/>
	151,124	177,310
	<hr/> <hr/>	<hr/> <hr/>

D & B Training Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2004

4. **CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.04 £	30.9.03 £
5,000	Ordinary	£1	<u>5,000</u>	<u>5,000</u>