

REGISTERED NUMBER: 2399538 (England and Wales)

Abbreviated Financial Statements for the Year Ended 30 September 1999

for

D & B Training Limited



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for the Year Ended 30 September 1999

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D & B Training Limited

Company Information
for the Year Ended 30 September 1999

| | |
|---------------------------|--|
| DIRECTORS: | R Foster Mrs S L Foster |
| SECRETARY: | S.L.Foster |
| REGISTERED OFFICE: | Lockett Road Business Park South Lancs Industrial Estate Ashton-in-Makerfield Wigan Lancashire WN4 8DE |
| REGISTERED NUMBER: | 2399538 (England and Wales) |
| AUDITORS: | Philip Potter F.C.A. Chartered Accountant Registered Auditor 20 Egerton Road Monton, Eccles Manchester M30 9LR |
| BANKERS: | Royal Bank of Scotland 11 Smithy Green Higher Ince Wigan Lancs WN2 2AT |

D & B Training Limited

Report of the Auditors to

D & B Training Limited

Under Section 247B of the Companies Act 1985

We have examined the abbreviated financial statements on pages three to five, together with the full financial statements of the company for the year ended 30 September 1999 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to five are properly prepared in accordance with those provisions.



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

Dated: 3 December 1999

D & B Training Limited

Abbreviated Balance Sheet
30 September 1999

| | | 30.9.99 | | 30.9.98 | |
|--|-------|---------|-----------------|---------|-----------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS: | | | | | |
| Tangible assets | 2 | | 67,841 | | 77,554 |
| CURRENT ASSETS: | | | | | |
| Debtors | | 149,468 | | 95,855 | |
| Cash at bank and in hand | | 78 | | 3,924 | |
| | | 149,546 | | 99,779 | |
| CREDITORS: Amounts falling due within one year | 3 | 81,681 | | 60,748 | |
| NET CURRENT ASSETS: | | | 67,865 | | 39,031 |
| TOTAL ASSETS LESS CURRENT LIABILITIES: | | | 135,706 | | 116,585 |
| CREDITORS: Amounts falling due after more than one year | 3 | | (7,729) | | (10,946) |
| PROVISIONS FOR LIABILITIES AND CHARGES: | | | (414) | | (2,781) |
| | | | <u>£127,563</u> | | <u>£102,858</u> |
| CAPITAL AND RESERVES: | | | | | |
| Called up share capital | 4 | | 5,000 | | 5,000 |
| Profit and loss account | | | 122,563 | | 97,858 |
| Shareholders' funds | | | <u>£127,563</u> | | <u>£102,858</u> |

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:


R Foster - DIRECTOR

Approved by the Board on 3 December 1999

D & B Training Limited

Notes to the Abbreviated Financial Statements for the Year Ended 30 September 1999

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

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.

| | |
|-------------------------|---|
| Plant and machinery etc | - 20% on cost, 15% on cost, 33.33% on cost and 25% on cost |
|-------------------------|---|

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

2. TANGIBLE FIXED ASSETS

| | Total |
|-------------------------|---------|
| | £ |
| COST: | |
| At 1 October 1998 | 185,835 |
| Additions | 11,605 |
| Disposals | (1,135) |
| At 30 September 1999 | 196,305 |
| DEPRECIATION: | |
| At 1 October 1998 | 108,280 |
| Charge for year | 20,988 |
| Eliminated on disposals | (804) |
| At 30 September 1999 | 128,464 |
| NET BOOK VALUE: | |
| At 30 September 1999 | 67,841 |
| At 30 September 1998 | 77,554 |

3. CREDITORS

The following secured debts are included within creditors:

| | | |
|-----------------|---------|---------|
| | 30.9.99 | 30.9.98 |
| | £ | £ |
| Bank overdrafts | 6,269 | 19,788 |
| Bank loans | 9,929 | 11,972 |
| | 16,198 | 31,760 |

D & B Training Limited

Notes to the Abbreviated Financial Statements
for the Year Ended 30 September 1999

4. **CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 30.9.99 £ | 30.9.98 £ |
|---------|----------|-------------------|--------------|--------------|
| 5,000 | Ordinary | £1 | <u>5,000</u> | <u>5,000</u> |