

REGISTERED NUMBER: 2399538 (England and Wales)

Abbreviated Financial Statements for the Year Ended 30 September 1998

for

D & B Training Limited



D & B Training Limited

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for the Year Ended 30 September 1998

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D & B Training Limited

Company Information  
for the Year Ended 30 September 1998

<b>DIRECTORS:</b>	R Foster Mrs S L Foster
<b>SECRETARY:</b>	S.L.Foster
<b>REGISTERED OFFICE:</b>	Lockett Road Business Park South Lancs Industrial Estate Ashton-in-Makerfield Wigan Lancashire WN4 8DE
<b>REGISTERED NUMBER:</b>	2399538 (England and Wales)
<b>AUDITORS:</b>	Philip Potter F.C.A. Chartered Accountant Registered Auditor 20 Egerton Road Monton, Eccles Manchester M30 9LR
<b>BANKERS:</b>	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 four, together with the full financial statements of the company for the year ended 30 September 1998 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

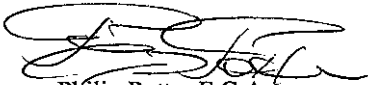
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with 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 four 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: 28 May 1999

**D & B Training Limited**

**Abbreviated Balance Sheet**  
**30 September 1998**

		30.9.98		30.9.97	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		77,554		92,082
<b>CURRENT ASSETS:</b>					
Debtors		95,855		143,909	
Cash at bank and in hand		3,924		5,519	
		99,779		149,428	
<b>CREDITORS: Amounts falling due within one year</b>		54,827		74,184	
<b>NET CURRENT ASSETS:</b>			44,952		75,244
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			122,506		167,326
<b>CREDITORS: Amounts falling due after more than one year</b>			(16,867)		(24,403)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>			(2,781)		(2,781)
			£102,858		£140,142
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	3		5,000		5,000
Profit and loss account			97,858		135,142
Shareholders' funds			£102,858		£140,142

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 28 May 1999

The notes form part of these financial statements

**D & B Training Limited**

**Notes to the Abbreviated Financial Statements**  
**for the Year Ended 30 September 1998**

**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 and 25% on cost
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**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
	£
<b>COST:</b>	
At 1 October 1997	179,246
Additions	6,589
At 30 September 1998	185,835
<b>DEPRECIATION:</b>	
At 1 October 1997	87,164
Charge for year	21,117
At 30 September 1998	108,281
<b>NET BOOK VALUE:</b>	
At 30 September 1998	77,554
At 30 September 1997	92,082

**3. CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.98	30.9.97
			£	£
5,000	Ordinary	£1	5,000	5,000