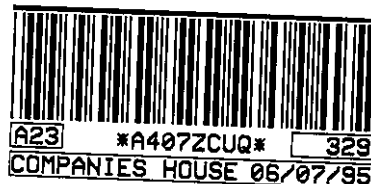


D' & B TRAINING LIMITEDINDEX TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 1994

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D & B TRAINING LIMITED

COMPANY INFORMATION FOR THE ENDED 30 SEPTEMBER 1994

DIRECTORS	R.Foster A.E.Simms (resigned 8 June 1994) A.Creighton
SECRETARY	S.L.Foster
REGISTERED OFFICE	Sandy Courts, Moss Business Park, Lowton, Lancs. WN7 3RT
AUDITORS	Philip Potter F.C.A., Chartered Accountant and Registered Auditor, 20, Egerton Road, Monton, Eccles, Manchester. M30 9LR
COMPANY NUMBER	2399538

AUDITORS REPORT TO D & B TRAINING LIMITED
IN ACCORDANCE WITH PARAGRAPH 2 OF SCHEDULE 8 TO THE COMPANIES ACT 1985

I have examined the abbreviated accounts set out on pages (3) to (4) together with the full financial statements of D & B Training Limited for the year ended 30 September 1994. The scope of our report for the purpose of this report was limited to confirming that the company is entitled to the exemptions claimed in the directors statement on page (3) and that the abbreviated accounts have been properly prepared from the full financial statements.

In my opinion the company is entitled under sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Part 1 of Schedule 8 to that Act in respect of the year ended 30 September 1994, and the abbreviated accounts on pages (3) to (4) have been properly prepared in accordance with that Schedule.

On 21 December 1994, I reported, as auditor of D & B Training Limited to the members on the full financial statements prepared under section 226 of the Companies Act 1985 for the year ended 30 September 1994, and my audit report was as follows:

"I have audited the financial statements on pages 5-9 which have been prepared under the historical cost accounting convention and the accounting policies set out on page(7).

Respective responsibilities of directors and auditor

As described above the company's directors are responsible for the preparation of the financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

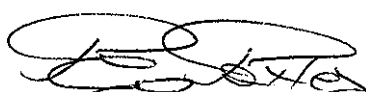
Basis of opinion

I have conducted my audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements used by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

I have planned and performed my audit so as to obtain all the information and explanations which I have considered necessary in order to provide me with sufficient evidence that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements

Opinion

In my opinion the financial statements give a true and fair view of the state of the Company's affairs at 30 September 1994 and of its profit for the year ended on that date and have been properly prepared in accordance with the Companies Act 1985."



Philip Potter F.C.A.
Chartered Accountant and Registered Auditor,
20, Egerton Road,
Monton,
Manchester.

M30 9LR

21 December 1994

D. & B TRAINING LIMITED**ABBREVIATED BALANCE SHEET AT 30 SEPTEMBER 1994****1994****1993****Fixed Assets****Note**

Tangible Assets

2

£ 67621

£ 23927

Current Assets

Debtors

£ 43935

£ 20820

Cash at Bank and in Hand

£ 7062

£ 0

£ 50997-----
£ 20820**Current Liabilities****Creditors**-amounts falling due within
one year

£(90912)

£(51553)

£(39915)-----
£(30733)-----
£ 27706-----
£(6806)**Creditors**-amounts falling due after
more than one year-----
£(5833)-----
£(5372)

Provisions for liabilities and charges

£ 21873

£(12178)

£(2479)

£ 0

Net Assets-----
£ 19394-----
£(12178)**Capital and Reserves**

Called Up Share Capital

3

£ 5000

£ 5000

Profit and Loss Account

£ 14394

£(17178)

£ 19394-----
£(12178)

Advantage is taken of the exemptions conferred by part 1 of schedule 8 to the Companies Act 1985 with respect to the delivery of individual accounts. In the opinion of the directors the company is entitled to those exemptions on the grounds that it has met the qualifications for a small company specified in sections 246 and 247.

On behalf of the Board



.....

R. Foster Director

Approved by the Board on 20 December 1994

The notes form part of these abbreviated financial statements.

D. & B TRAINING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements are prepared under the historical cost convention.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

1.2 Turnover

Turnover comprises the invoiced value of goods and services supplied by the company.

1.3 Tangible Assets and Depreciation

Tangible Assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned.

The principal annual rate is as follows:-

Office Extension	20%
Plant and Machinery	15%
Fixtures and Fittings	15%
Commercial Vehicles and Trailers	20%
Freehold Property	5%

1.4 Leased Assets and Hire Purchase Contracts

Fixed Assets under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The finance charges are allocated over the primary period of the lease in proportion to the capital amount outstanding.

The costs of operating leases are charged to the profit and loss account as they accrue.

1.5 Deferred Taxation

Deferred tax is provided on the liability method on all timing differences except for those which are not expected to reverse in the foreseeable future.

2.. Fixed Assets

	Total
Cost at 1-10-93	£44850
Additions	£54064

Cost at 30-9-94	£98914

Depreciation at 1-10-93	£20923
Charge for Year	£10370

Depreciation at 30-9-94	£31293

Net Book Value at 30-9-94	£67621

Net Book Value at 30-9-93	£23927

	30-9-94 30-9-93

3. Share Capital

Ordinary Shares of £1 each
Authorised

£ 5000	£ 5000
-----	-----

Allotted, Issued and Fully Paid

£ 5000	£ 5000
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