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Company Registration No. 2791431 (England and Wales)

BTC GROUP LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2006

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BTC GROUP LIMITED

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BTC GROUP LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2006

	Notes	2006		2005	
		£	£	£	£
Fixed assets					
Intangible assets		17,557		23,834	
Tangible assets		16,989		22,652	
Investments		5		5	
		<u>34,551</u>		<u>46,491</u>	
Current assets					
Debtors		48,109		68,669	
Cash at bank and in hand		12,075		-	
		<u>60,184</u>		<u>68,669</u>	
Creditors: amounts falling due within one year		<u>(66,256)</u>		<u>(72,271)</u>	
Net current liabilities		<u>(6,072)</u>		<u>(3,602)</u>	
Total assets less current liabilities		<u>28,479</u>		<u>42,889</u>	
Creditors' amounts falling due after more than one year		<u>-</u>		<u>(22,500)</u>	
		<u>28,479</u>		<u>20,389</u>	
Capital and reserves					
Called up share capital		148		148	
Other reserves		52		52	
Profit and loss account		28,279		20,189	
Shareholders' funds		<u>28,479</u>		<u>20,389</u>	

BTC GROUP LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

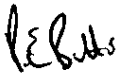
AS AT 31 DECEMBER 2006

In preparing these abbreviated accounts

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985,
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, 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

Approved by the Board for issue on 27 September 2007



P E Butler
Director

BTC GROUP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents amounts receivable for the provision of training, net of VAT

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life

1.5 Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% on reducing balance
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1.7 Investments

Fixed asset investments are stated at cost less provision for diminution in value

1.8 Revenue recognition

Income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

BTC GROUP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

1 Accounting policies

(continued)

1 9 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.10 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

1 11 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 248 of the Companies Act 1985 not to prepare group accounts.

BTC GROUP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

2 Fixed assets

	Intangible assets £	Tangible assets £	Investments £	Total £
Cost				
At 1 January 2006	71,860	70,959	5	142,824
Additions	4,927	-	-	4,927
At 31 December 2006	76,787	70,959	5	147,751
Depreciation				
At 1 January 2006	48,026	48,307	-	96,333
Charge for the year	11,204	5,663	-	16,867
At 31 December 2006	59,230	53,970	-	113,200
Net book value				
At 31 December 2006	17,557	16,989	5	34,551
At 31 December 2005	23,834	22,652	5	46,491

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies

Company	Country of registration or incorporation	Class	Shares held %
Subsidiary undertakings			
Engaging Diversity Limited	England & Wales	Ordinary	100 00
The Learning Business Limited	England & Wales	Ordinary	100 00
Vary Ability Limited	England & Wales	Ordinary	100 00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

		Capital and reserves 2006 £	Profit for the year 2006 £
	Principal activity		
Engaging Diversity Limited	Dormant	2	-
The Learning Business Limited	Dormant	2	-
Vary Ability Limited	Dormant	1	-

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NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

3	Share capital	2006	2005
		£	£
	Authorised		
	1,000 Ordinary shares of £1 each	1,000	1,000
		<hr/>	<hr/>
	Allotted, called up and fully paid		
	148 Ordinary shares of £1 each	148	148
		<hr/>	<hr/>

4 Transactions with directors

The director's loan is non interest bearing and has no fixed repayment date

The bank loan is guaranteed by the director