Company Registration No. 02539519 (England and Wales)

ACTIVE LEARNING & DEVELOPMENT LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2006

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ACTIVE LEARNING & DEVELOPMENT LTD

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ACTIVE LEARNING & DEVELOPMENT LTD

ABBREVIATED BALANCE SHEET
AS AT 31 MAY 2006

	Notes	2006 £	£	2005 £	£
Fixed assets					
Tangible assets	2		168,840		185,100
Current assets					
Debtors		287,165		306,901	
Cash at bank and in hand		28		152,558	
		287,193		459,459	
Creditors: amounts falling due within one year		(265,198)		(376,663)	
Net current assets			21,995		82,796
Total assets less current liabilities			190,835		267,896
Creditors: amounts falling due after more than one year			-		(69,847)
Provisions for liabilities			(1,118)		-
			189,717		198,049
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			188,717		197,049
Shareholders' funds			189,717		198,049

ACTIVE LEARNING & DEVELOPMENT LTD

ABBREVIATED BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2006

In preparing these abbreviated accounts:

(a) The directors are 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 directors acknowledge their 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 4 December 2006

CJ Green
Director

GE Green
Director

ACTIVE LEARNING & DEVELOPMENT LTD

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 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 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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:

Land and buildings Freehold	2% Straight line on freehold buildings
Fixtures, fittings & equipment	20% Straight line
Motor vehicles	25% Reducing balance

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 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.

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

2 **Fixed assets**

	Tangible assets £
Cost	
At 1 June 2005	234,615
Additions	5,028
Disposals	(17,195)
At 31 May 2006	222,448
Depreciation	
At 1 June 2005	49,516
On disposals	(6,121)
Charge for the year	10,213
At 31 May 2006	53,608
Net book value	
At 31 May 2006	168,840
At 31 May 2005	185,100

3 **Share capital**

	2006 £	2005 £
Authorised		
1,000 Ordinary Shares of £1 each	1,000	1,000
Allotted, called up and fully paid		
1,000 Ordinary Shares of £1 each	1,000	1,000

4 **Ultimate parent company**

The ultimate parent company is AL & D limited, which is under the control of Mr C.J. and Mrs G.E. Green.