

Unaudited Abbreviated Accounts
for the Period 4th August 2003 to 31st August 2004
for
B Learning & Development Limited



B Learning & Development Limited

Contents of the Abbreviated Accounts
for the Period 4th August 2003 to 31st August 2004

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Report of the Accountants	4

B Learning & Development Limited

Company Information
for the Period 4th August 2003 to 31st August 2004

DIRECTOR:

S H Verrill

SECRETARY:

S Verrill

REGISTERED OFFICE:

168 York Road
Market Weighton
YORKSHIRE
YO43 3EF

REGISTERED NUMBER:

4854760 (England and Wales)

ACCOUNTANTS:

Andrew Cooper and Company
650 Anlaby Road
Kingston upon Hull
EAST YORKSHIRE
HU3 6UU

B Learning & Development Limited

Abbreviated Balance Sheet

31st August 2004

	Notes	£	£
FIXED ASSETS:			
Tangible assets	2		2,261
CURRENT ASSETS:			
Debtors		4,050	
Cash at bank		7,049	
		<u>11,099</u>	
CREDITORS: Amounts falling due within one year		<u>13,356</u>	
NET CURRENT LIABILITIES:			<u>(2,257)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u><u>£4</u></u>
CAPITAL AND RESERVES:			
Called up share capital	3		1
Profit and loss account			<u>3</u>
SHAREHOLDERS' FUNDS:			<u><u>£4</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31st August 2004.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st August 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, 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.

ON BEHALF OF THE BOARD:

x S H Verrill

S H Verrill - Director

Approved by the Board on 22nd November 2004

The notes form part of these abbreviated accounts

B Learning & Development Limited

Notes to the Abbreviated Accounts
for the Period 4th August 2003 to 31st August 2004

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

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 - 15% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
Additions	2,661
At 31st August 2004	2,661
DEPRECIATION:	
Charge for period	400
At 31st August 2004	400
NET BOOK VALUE:	
At 31st August 2004	2,261

3. CALLED UP SHARE CAPITAL

Authorised:			
Number:	Class:	Nominal value:	£
500,000	Ordinary	£1	500,000
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
1	Ordinary	£1	1

The following shares were allotted and fully paid for cash at par during the period:

1 Ordinary shares of £1 each

B Learning & Development Limited

Report of the Accountants to the Director of
B Learning & Development Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 31st August 2004 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Andrew Cooper and Company
650 Anlaby Road
Kingston upon Hull
EAST YORKSHIRE
HU3 6UU

22nd November 2004