

# financial statements abbreviated

---

## Deafblind UK Trading Limited

For the year ended 31 March 2006

Company registration number: 5082057

TUESDAY



A65 \*ASXZCMNJ\* 351  
30/01/2007  
COMPANIES HOUSE



MacIntyre Hudson

THE FUTURE IS WHAT YOU MAKE IT<sup>®</sup>

# Deafblind UK Trading Limited

## Abbreviated Accounts

Year ended 31 March 2006

---

<b>Contents</b>	<b>Page</b>
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Accounting policies	3
Notes to the abbreviated accounts	4

# Deafblind UK Trading Limited

## Independent Auditor's Report to Deafblind UK Trading Limited

### Under Section 247B of the Companies Act 1985

---

We have examined the abbreviated accounts which comprise the Balance Sheet, Accounting Policies and the related notes, together with the financial statements of Deafblind UK Trading Limited for the year ended 31 March 2006 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the directors and the auditor**

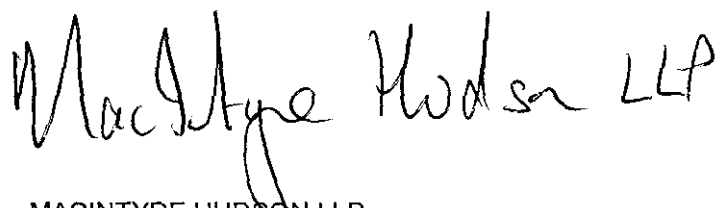
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

#### **Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin 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 accounts and that the abbreviated accounts to be delivered are properly prepared.

#### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



MACINTYRE HUDSON LLP  
Chartered Accountants  
& Registered Auditors

8-12 Priestgate  
Peterborough  
PE1 1JA

18 October 2006

# Deafblind UK Trading Limited

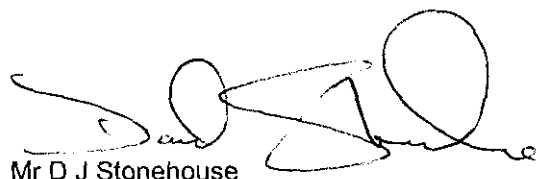
## Abbreviated Balance Sheet

31 March 2006

	Note	2006 £	2005 £
<b>Fixed assets</b>	1		
Tangible assets			1,288
<b>Current assets</b>			
Stocks		35,381	-
Debtors		26,539	37,341
Cash at bank and in hand		330,515	148,481
		<u>392,435</u>	<u>185,822</u>
<b>Creditors: amounts falling due within one year</b>		<u>397,143</u>	<u>187,108</u>
<b>Net current liabilities</b>			(1,286)
<b>Total assets less current liabilities</b>			<u>£2</u>
<b>Capital and reserves</b>			
Called-up equity share capital	2		2
<b>Shareholders' funds</b>			<u>£2</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 18 October 2006 and are signed on their behalf by:

  
Mr D J Stonehouse

  
Mr D T Evans

The accounting policies and notes on pages 3 to 4 form part of these abbreviated accounts.

# Deafblind UK Trading Limited

## Accounting Policies

Year ended 31 March 2006

---

### **Basis of accounting**

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

### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

### **Fixed assets**

All fixed assets are initially recorded at cost.

### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures & fittings                      -     20% on written down value

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

*Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# Deafblind UK Trading Limited

## Notes to the Abbreviated Accounts

Year ended 31 March 2006

### 1. Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 April 2005	1,610
Additions	4,600
<b>At 31 March 2006</b>	<u>6,210</u>
<b>Depreciation</b>	
At 1 April 2005	322
Charge for year	1,178
<b>At 31 March 2006</b>	<u>1,500</u>
<b>Net book value</b>	
At 31 March 2006	<u>£4,710</u>
At 31 March 2005	<u>£1,288</u>

### 2. Share capital

#### Authorised share capital:

	2006 £	2005 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

#### Allotted, called up and fully paid:

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>