

REGISTERED NUMBER: 2524607 (England and Wales)

**Unaudited Abbreviated Accounts**  
**for the Year Ended 31 March 2004**  
**for**  
**All Points North Publications Limited**



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for the Year Ended 31 March 2004**

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**Company Information**  
**for the Year Ended 31 March 2004**

|                           |                                                                                                                |
|---------------------------|----------------------------------------------------------------------------------------------------------------|
| <b>DIRECTORS:</b>         | T G Kernachan<br>M Rothwell                                                                                    |
| <b>SECRETARY:</b>         | Miss L Kirby                                                                                                   |
| <b>REGISTERED OFFICE:</b> | Walk 34<br>Middleton Road<br>Morley<br>LEEDS<br>LS27 8BB                                                       |
| <b>REGISTERED NUMBER:</b> | 2524607 (England and Wales)                                                                                    |
| <b>ACCOUNTANTS:</b>       | S. Mitchell and Sons<br>Chartered Accountants<br>St. Michaels Mews<br>18 St. Michaels Road<br>LEEDS<br>LS6 3AW |
| <b>BANKERS:</b>           | Yorkshire Bank<br>86A Queen Street<br>Morley<br>LEEDS<br>LS27 9BU                                              |

**Abbreviated Balance Sheet**  
**31 March 2004**

|                                                                |       | 31.3.04        |                 | 31.3.03        |                 |
|----------------------------------------------------------------|-------|----------------|-----------------|----------------|-----------------|
|                                                                | Notes | £              | £               | £              | £               |
| <b>FIXED ASSETS:</b>                                           |       |                |                 |                |                 |
| Intangible assets                                              | 2     |                | 3,000           |                | 5,000           |
| Tangible assets                                                | 3     |                | 245,153         |                | 217,536         |
|                                                                |       |                | <u>248,153</u>  |                | <u>222,536</u>  |
| <b>CURRENT ASSETS:</b>                                         |       |                |                 |                |                 |
| Debtors                                                        |       | 470,017        |                 | 374,747        |                 |
| Cash at bank and in hand                                       |       | 130,273        |                 | 29,195         |                 |
|                                                                |       | <u>600,290</u> |                 | <u>403,942</u> |                 |
| <b>CREDITORS:</b> Amounts falling due within one year          |       | <u>515,808</u> |                 | <u>357,549</u> |                 |
| <b>NET CURRENT ASSETS:</b>                                     |       |                | <u>84,482</u>   |                | <u>46,393</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>                  |       |                | 332,635         |                | 268,929         |
| <b>CREDITORS:</b> Amounts falling due after more than one year |       |                | (15,088)        |                | -               |
| <b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>                 |       |                | <u>(27,286)</u> |                | <u>(17,363)</u> |
|                                                                |       |                | <u>£290,261</u> |                | <u>£251,566</u> |
| <b>CAPITAL AND RESERVES:</b>                                   |       |                |                 |                |                 |
| Called up share capital                                        | 4     |                | 100             |                | 100             |
| Profit and loss account                                        |       |                | 290,161         |                | 251,466         |
| <b>SHAREHOLDERS' FUNDS:</b>                                    |       |                | <u>£290,261</u> |                | <u>£251,566</u> |

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

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

The directors acknowledge their 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.

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet  
31 March 2004

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:

A handwritten signature in cursive script, appearing to read 'M. Rothwell', followed by a small dot.

M Rothwell - Director

Approved by the Board on 3 September 2004

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 1996, is being written off evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

|                       |                           |
|-----------------------|---------------------------|
| Fixtures and fittings | - 25% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |
| Computer equipment    | - 25% on reducing balance |

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**2. INTANGIBLE FIXED ASSETS**

|                        | Total  |
|------------------------|--------|
|                        | £      |
| <b>COST:</b>           |        |
| At 1 April 2003        |        |
| and 31 March 2004      | 20,000 |
| <b>AMORTISATION:</b>   |        |
| At 1 April 2003        | 15,000 |
| Charge for year        | 2,000  |
| At 31 March 2004       | 17,000 |
| <b>NET BOOK VALUE:</b> |        |
| At 31 March 2004       | 3,000  |
| At 31 March 2003       | 5,000  |

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2004**

**3. TANGIBLE FIXED ASSETS**

|                         | <u>Total</u>    |
|-------------------------|-----------------|
|                         | £               |
| <b>COST:</b>            |                 |
| At 1 April 2003         | 543,696         |
| Additions               | 162,899         |
| Disposals               | <u>(81,095)</u> |
| At 31 March 2004        | <u>625,500</u>  |
| <b>DEPRECIATION:</b>    |                 |
| At 1 April 2003         | 326,160         |
| Charge for year         | 81,717          |
| Eliminated on disposals | <u>(27,530)</u> |
| At 31 March 2004        | <u>380,347</u>  |
| <b>NET BOOK VALUE:</b>  |                 |
| At 31 March 2004        | <u>245,153</u>  |
| At 31 March 2003        | <u>217,536</u>  |

**4. CALLED UP SHARE CAPITAL**

|                                  |          |         |              |              |
|----------------------------------|----------|---------|--------------|--------------|
| Authorised:                      |          |         |              |              |
| Number:                          | Class:   | Nominal | 31.3.04      | 31.3.03      |
|                                  |          | value:  | £            | £            |
| 1,000                            | Ordinary | £1      | <u>1,000</u> | <u>1,000</u> |
|                                  |          |         |              |              |
| Allotted, issued and fully paid: |          |         |              |              |
| Number:                          | Class:   | Nominal | 31.3.04      | 31.3.03      |
|                                  |          | value:  | £            | £            |
| 100                              | Ordinary | £1      | <u>100</u>   | <u>100</u>   |