COMPANY REGISTRATION NUMBER 02682085

BRIANT COMMUNICATIONS LIMITED

Unaudited abbreviated accounts

31 March 2006

UHY HACKER YOUNG
Chartered Accountants
168 Church Road
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BRIANT COMMUNICATIONS LIMITED

Abbreviated accounts

year ended 31 March 2006

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BRIANT COMMUNICATIONS LIMITED

Abbreviated balance sheet

31 March 2006

	Note	2006 £	2006 £	2005 £	2005 £
FIXED ASSETS	2				
Tangible assets			253,886		258,618
CURRENT ASSETS					
Stocks		30,604		30,887	
Debtors		78,789		76,862	
Cash at bank and in hand		1,189		1,839	
		110,582		109,588	
CREDITORS: Amounts falling due within one year		107,284		93,482	
NET CURRENT ASSETS			3,298		16,106
TOTAL ASSETS LESS CURRENT LIABILITIES			257,184		274,724
CREDITORS: Amounts falling due after more than one year			93,759		122,247
			163,425		152,477
CAPITAL AND RESERVES					
Called-up equity share capital	3		100		100
Profit and loss account			163,325		152,377
SHAREHOLDERS' FUNDS			163,425		152,477

The Balance sheet continues on the following page.

The notes on pages 3 to 5 form part of these abbreviated accounts.

BRIANT COMMUNICATIONS LIMITED

Abbreviated balance sheet *(continued)*

31 March 2006

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

(i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and

(ii) preparing financial statements 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 the Act relating to financial statements, so far as applicable to the company.

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 and signed by the director on 15 June 2006.

M.A.J BRIANT

The notes on pages 3 to 5 form part of these abbreviated accounts.

BRIANT COMMUNICATIONS LIMITED

Notes to the abbreviated accounts

year ended 31 March 2006

1. ACCOUNTING POLICIES

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).

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2005); and

-FRS 21 'Events after the Balance Sheet date (IAS 10)'.

Financial Reporting Standard for Smaller Entities (effective January 2005)

FRS 21 'Events after the Balance Sheet date (IAS 10)'

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. The aggregate amount of equity dividends proposed before approval of the financial statements, which have not been shown as liabilities at the balance sheet date, are disclosed in the notes to the financial statements. Previously, proposed equity dividends were recorded as liabilities at the balance sheet date.

This change in accounting policy has resulted in a prior year adjustment for the company. Shareholders' funds at 1 April 2004 have been increased by £20,000. For year ended 31 March 2005, the change in accounting policy has resulted in a net increase in retained profit for the year of £20,000. The balance sheet at 31 March 2005 has been restated to reflect the de-recognition of a liability for proposed equity dividends of £20,000. For year ended 31 March 2006, the change in accounting policy ha s resulted in a net increase in retained profit for the year of £24,000.

Turnover

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

BRIANT COMMUNICATIONS LIMITED

Notes to the abbreviated accounts

year ended 31 March 2006

1. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	25% reducing balance
Fixtures & Fittings	-	25% reducing balance
Motor Vehicles	-	25% reducing balance

Stocks

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

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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.

BRIANT COMMUNICATIONS LIMITED

Notes to the abbreviated accounts

year ended 31 March 2006

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2005	318,719
Additions	7,910
At 31 March 2006	**326,629**
DEPRECIATION	
At 1 April 2005	60,101
Charge for year	12,642
At 31 March 2006	**72,743**
NET BOOK VALUE	
At 31 March 2006	**253,886**
At 31 March 2005	258,618

3. SHARE CAPITAL

Authorised share capital:

	2006 £	2005 £
100 Ordinary shares of £1 each	100	100

Allotted, called up and fully paid:

	2006 No	2006 £	2005 No	2005 £
Ordinary shares of £1 each	100	100	100	100