

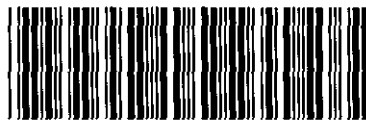
Registration number 3006694

Assessment North East Limited
Company limited by guarantee

Abbreviated accounts

for the year ended 30 June 2006

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Assessment North East Limited
Company limited by guarantee

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**Independent auditors' report to Assessment North East Limited, Company
limited by guarantee, under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Assessment North East Limited for the year ended 30 June 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 audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

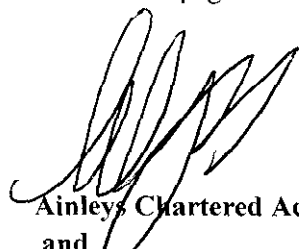
The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6)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

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

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 in respect of the year ended 30 June 2006, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.



Ainleys Chartered Accountants
and
Registered Auditor

324 Manchester Road
West Timperley
Altrincham
Cheshire
WA14 5NB

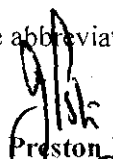
Assessment North East Limited
Company limited by guarantee

Abbreviated balance sheet
as at 30 June 2006

		2006		2005	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		8,889		15,915
Investments	2		4		4
			<u>8,893</u>		<u>15,919</u>
Current assets					
Debtors		266,631		252,345	
Cash at bank and in hand		450,504		258,000	
		<u>717,135</u>		<u>510,345</u>	
Creditors: amounts falling due within one year		<u>(325,519)</u>		<u>(201,272)</u>	
Net current assets			391,616		309,073
Net assets			<u>400,509</u>		<u>324,992</u>
Reserves					
Profit and loss account			400,509		324,992
Members' funds			<u>400,509</u>		<u>324,992</u>

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on and signed on its behalf by


T J Preston M.B.E.
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Assessment North East Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 30 June 2006

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	20% Reducing Balance
Fixtures, fittings and equipment	-	3 Years Straight Line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

Assessment North East Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 30 June 2006

..... continued

1.8. 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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

2. Fixed assets

	Tangible fixed assets	Investments	Total
	£	£	£
Cost			
At 1 July 2005	61,196	4	61,200
Additions	1,778	-	1,778
At 30 June 2006	62,974	4	62,978
Depreciation and			
At 1 July 2005	45,281	-	45,281
Charge for year	8,804	-	8,804
At 30 June 2006	54,085	-	54,085
Net book values			
At 30 June 2006	8,889	4	8,893
At 30 June 2005	15,915	4	15,919

Assessment North East Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 30 June 2006

..... continued

2.1. Investment details	2006	2005
	£	£

The Company's investment in the associated undertaking, represents the cost of acquisition of the 40% of the ordinary share capital of International Quality Centre Limited.

3. Company limited by guarantee

The Company is limited by guarantee and has no share capital. In the event of a winding-up each member undertakes to contribute such an amount, as may be required for the payment of liabilities, not exceeding £1.