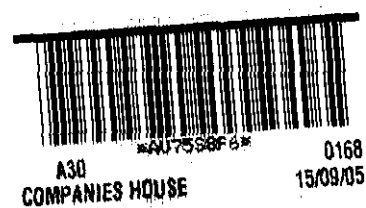


QA TRAINING LIMITED

Financial statements

Year ended 30 November 2004

Registered number: 3308296



Balance sheet

At 30 November 2004

	<i>Note</i>	2004 £000	2003 £000
Current assets			
Debtors: Amounts due from group undertakings		76	76
Creditors: Amounts falling due within one year	1	(273)	(273)
		<hr/>	<hr/>
Net liabilities		(197)	(197)
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	2	-	-
Profit and loss account		(197)	(197)
Equity shareholder's deficit		(197)	(197)
		<hr/>	<hr/>

For the year ended 30 November 2004, the Company was entitled to exemption under section 249AA(1) of the Companies Act 1985.

The members have not required the Company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for:

- (i) ensuring the Company keeps accounting records which comply with section 221; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of its 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 Companies Act relating to accounts, so far as applicable to the Company.

Approved by the board of directors on 8 February 2005 and signed on their behalf by:



Colin J Gibson
Director

Notes

(forming part of the financial statements)

Principal accounting policies

The accounts have been prepared under the historical cost convention and in accordance with applicable UK accounting standards.

1 Creditors: amounts falling due within one year

	2004 £000	2003 £000
Amounts owed to group undertakings	263	263
Other creditors	10	10
	<u>273</u>	<u>273</u>

2 Called up share capital

	2004 £000	2003 £000
Authorised		
Equity: 1,000 ordinary shares of £1 each	<u>1</u>	<u>1</u>
Allotted, called up and fully paid		
Equity: 2 ordinary shares of £1 each	<u>-</u>	<u>-</u>

3 Ultimate parent company

The directors regard QA plc as the ultimate holding company and controlling party and Skillsgroup Holdings Limited as the intermediate parent company. Both companies are registered in England and Wales. Copies of the consolidated accounts of QA plc which include the results of Skillsgroup Holdings Limited and its subsidiary companies can be obtained from QA House, Delta Office Park, Welton Road, Swindon, Wiltshire SN5 7WZ.