

Registration number 3913765

D3 Group Limited
Abbreviated accounts
for the year ended 30 April 2005



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COMPANIES HOUSE 11/08/05

D3 Group Limited

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D3 Group Limited

**Accountants' report on the unaudited financial statements to the directors of
D3 Group Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2005 set out on pages 2 to 6 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



**Findlay & Company
Chartered Accountants
11 Dudhope Terrace
Dundee
DD3 6TS**

Date:

04/08/05

D3 Group Limited

**Abbreviated balance sheet
as at 30 April 2005**

		2005		2004	
	Notes	£	£	£	£
Fixed assets					
Investments	2		3		3
Current assets					
Debtors		-		241	
		-		241	
Creditors: amounts falling due within one year		(262,975)		(213,036)	
Net current liabilities			(262,975)		(212,795)
Total assets less current liabilities			(262,972)		(212,792)
Creditors: amounts falling due after more than one year	3		-		(37,600)
Deficiency of assets			(262,972)		(250,392)
Capital and reserves					
Called up share capital	4		2,000		2,000
Share premium account			199,000		199,000
Profit and loss account			(463,972)		(451,392)
Shareholders' funds			(262,972)		(250,392)

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

D3 Group Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 April 2005**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 April 2005 and

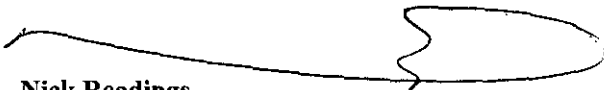
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These 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


Nick Readings
Director

04/06/05

The notes on pages 4 to 6 form an integral part of these financial statements.

D3 Group Limited

Notes to the abbreviated financial statements for the year ended 30 April 2005

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Investments

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

1.3. 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.

1.4. Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 1985 from the obligation to prepare group accounts.

1.5. Going concern

The directors and shareholders have indicated that they will continue to support the company to enable it to meet its debts as they fall due. Without this support the company would be unable to continue to trade.

D3 Group Limited

Notes to the abbreviated financial statements for the year ended 30 April 2005

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2. Fixed assets

	Investments £	Total £
Cost		
At 1 May 2004	3	3
At 30 April 2005	3	3
Net book values		
At 30 April 2005	3	3
At 30 April 2004	3	3

2.1. Investment details

	2005 £	2004 £
Subsidiary undertaking	3	3

Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	Proportion of shares held
Subsidiary undertaking				
D3 Human Resources Limited	England	Human resources consultant	Ordinary	100%
D3 Delta Limited	England	Health and safety and training consultant	Ordinary	100%
D3 Risk Control Limited	England	Dormant	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves £	Profit for the year £
D3 Human Resources Limited	45,405	(23,308)
D3 Delta Limited	451	2,212
D3 Risk Control Limited	491	-

D3 Group Limited

Notes to the abbreviated financial statements for the year ended 30 April 2005

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3. Creditors: amounts falling due after more than one year	2005	2004
	£	£
Creditors include the following:		
Debentures	-	37,600
	<u> </u>	<u> </u>
4. Share capital	2005	2004
	£	£
Authorised		
250,000 Ordinary shares of £0.01 each	2,500	2,500
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
200,000 Ordinary shares of £0.01 each	2,000	2,000
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