

Company Registration No. 2765683 (England and Wales)

GOWER PUBLISHING LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2006

MONDAY



L7PPGP5G

L19

30/04/2007

486

COMPANIES HOUSE

GOWER PUBLISHING LIMITED

CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 4

GOWER PUBLISHING LIMITED

INDEPENDENT AUDITORS' REPORT TO GOWER PUBLISHING LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Gower Publishing 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 those matters we are required to state to them in an auditor's report on abbreviated accounts 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, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors

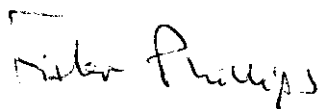
The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of audit opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

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, and the abbreviated accounts have been properly prepared in accordance with those provisions.



Fisher Phillips

15 March 2007

Chartered Accountants
Registered Auditor

170 Finchley Road
London
NW3 6BP

GOWER PUBLISHING LIMITED

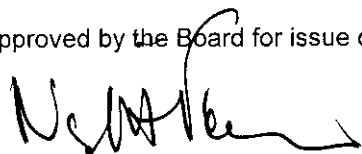
ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2006

	Notes	2006 £	£	2005 £	£
Fixed assets					
Tangible assets	2		6,054		17,849
Current assets					
Stocks		185,974		317,114	
Debtors		218,991		372,996	
Cash at bank and in hand		2,307		21,687	
		<u>407,272</u>		<u>711,797</u>	
Creditors: amounts falling due within one year		<u>(128,238)</u>		<u>(328,294)</u>	
Net current assets			279,034		383,503
Total assets less current liabilities			<u>285,088</u>		<u>401,352</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			284,988		401,252
Shareholders' funds			<u>285,088</u>		<u>401,352</u>

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

Approved by the Board for issue on 15 March 2007



N. A. E. Farrow
Director

GOWER PUBLISHING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	Various - Straight line over life of the asset
Motor vehicles	25% - 33 1/3% Straight line

1.4 Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value.

1.5 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.6 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

GOWER PUBLISHING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2006

2 Fixed assets

	Tangible assets £
Cost	
At 1 July 2005	98,436
Disposals	(12,640)
	<hr/>
At 30 June 2006	85,796
	<hr/>
Depreciation	
At 1 July 2005	80,587
On disposals	(12,640)
Charge for the year	11,795
	<hr/>
At 30 June 2006	79,742
	<hr/>
Net book value	
At 30 June 2006	6,054
	<hr/> <hr/>
At 30 June 2005	17,849
	<hr/> <hr/>

3 Share capital

	2006 £	2005 £
Authorised		
100 Ordinary shares of £1 each	100	100
	<hr/> <hr/>	<hr/> <hr/>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
	<hr/> <hr/>	<hr/> <hr/>

4 Ultimate parent company

The ultimate parent company is Ashgate Publishing Limited, a company registered in England and Wales.