

REGISTERED NUMBER: OC323533 (England and Wales)

Agora Business Publications LLP

Abbreviated Audited Accounts for the year ended 31 December 2008

Langdon West Williams Plc
Curzon House
24 High Street
Banstead
Surrey
SM7 2LJ

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COMPANIES HOUSE

Agora Business Publications LLP

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Agora Business Publications LLP

General Information for the year ended 31 December 2008

DESIGNATED MEMBERS: Agora Inc
Verlag Fur die Deutsche Wirtschaft AG

REGISTERED OFFICE: Nesfield House
Broughton Hall Business Park
Skipton
Yorkshire
BD23 3AN

REGISTERED NUMBER: OC323533 (England and Wales)

AUDITORS: Langdon West Williams Plc
Curzon House
24 High Street
Banstead
Surrey
SM7 2LJ

**Report of the Independent Auditors to
Agora Business Publications LLP
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages three to six, together with the financial statements of Agora Business Publications LLP for the year ended 31 December 2008 prepared under Section 226 of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001.

This report is made solely to the LLP, in accordance with Section 247B of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001. Our work has been undertaken so that we might state to the LLP those matters we are required to state to it in a special 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 LLP, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of members and auditors

The members are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001. It is our responsibility to form an independent opinion as to whether the LLP is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act as modified by the Limited Liability Partnerships Regulations 2001 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 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 LLP is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the LLP is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Langdon West Williams Plc

Langdon West Williams Plc
Curzon House
24 High Street
Banstead
Surrey
SM7 2LJ

31 March 2009

Agora Business Publications LLP

Abbreviated Balance Sheet 31 December 2008

		2008	2007
	Notes	£	£
FIXED ASSETS			
Intangible assets	2	1	1
Tangible assets	3	36,714	59,943
Investments	4	-	100
		<u>36,715</u>	<u>60,044</u>
CURRENT ASSETS			
Stocks		107,624	48,803
Debtors		516,519	385,692
Cash at bank and in hand		413,725	1,031,408
		<u>1,037,868</u>	<u>1,465,903</u>
CREDITORS			
Amounts falling due within one year		330,337	394,042
		<u>330,337</u>	<u>394,042</u>
NET CURRENT ASSETS		<u>707,531</u>	<u>1,071,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>744,246</u></u>	<u><u>1,131,905</u></u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		<u>744,246</u>	<u>1,131,905</u>
MEMBERS' OTHER INTERESTS		<u>-</u>	<u>-</u>
		<u><u>744,246</u></u>	<u><u>1,131,905</u></u>
TOTAL MEMBERS' INTERESTS		<u><u>744,246</u></u>	<u><u>1,131,905</u></u>
Loans and other debts due to members			

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to small LLPs.

The financial statements were approved by the members of the LLP on 31 March 2009 and were signed by:


Agora Inc - Designated member


Verlag Für die Deutsche Wirtschaft AG - Designated member

The notes form part of these abbreviated accounts

Agora Business Publications LLP

Notes to the Abbreviated Accounts for the year ended 31 December 2008

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with applicable accounting standards.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

Exemption from preparing consolidated financial statements

The financial statements contain information about Agora Business Publications LLP as an individual LLP and do not contain consolidated financial information as the parent of a group. The LLP is exempt under Section 248 of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 from the requirements to prepare consolidated financial statements.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the LLP qualifies as a small LLP.

Turnover

Turnover is the net receivable amount derived from the provision of goods falling within the LLP's ordinary activities during the period after deducting refunds, cancellations and value added tax. Subscription income paid in advance, after adjusting for refunds and cancellations, is recognised on the basis of the sales value of publications delivered in relation to the total sales value of all items covered by the subscription.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of four years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Deferred promotional expenditure

Promotional expenditure incurred during the year is matched against the revenue generated by that expenditure. Deferred promotional expenditure included in the balance sheet represents expenditure incurred during the year in respect of which revenue is expected to arise after the balance sheet date.

Agora Business Publications LLP

Notes to the Abbreviated Accounts - continued for the year ended 31 December 2008

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2008	
and 31 December 2008	1
NET BOOK VALUE	
At 31 December 2008	1
At 31 December 2007	1

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2008	85,334
Additions	10,452
Disposals	(12,100)
At 31 December 2008	83,686
DEPRECIATION	
At 1 January 2008	25,391
Charge for year	26,623
Eliminated on disposal	(5,042)
At 31 December 2008	46,972
NET BOOK VALUE	
At 31 December 2008	36,714
At 31 December 2007	59,943

4. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 January 2008	100
Disposals	(100)
At 31 December 2008	-
NET BOOK VALUE	
At 31 December 2008	-
At 31 December 2007	100

Agora Business Publications LLP

Notes to the Abbreviated Accounts - continued for the year ended 31 December 2008

4. FIXED ASSET INVESTMENTS - continued

The LLP's investments at the balance sheet date in the share capital of companies include the following:

Windows Adviser Limited

Country of incorporation: England and Wales

Nature of business: Dormant

	% holding	2008	2007
Class of shares:		£	£
Ordinary	100.00		
Aggregate capital and reserves		<u>-</u>	<u>100</u>

Windows Adviser Limited was struck off the register of companies during the year.

5. RELATED PARTY DISCLOSURES

During the year the LLP has purchased goods and services on normal commercial terms from its members Agora Inc (and its subsidiary undertakings) totalling £5,743 (2007: £24,925) and from Verlag Fur die Deutsche Wirtschaft AG totalling £123,933 (2007 £110,182). At the year end the LLP owed Verlag Fur die Deutsche Wirtschaft AG £10,641 (2007: Nil) which is included within Creditors: Amounts falling due within one year.

6. ULTIMATE CONTROLLING PARTY

At the year end the LLP did not have an ultimate controlling party.