

REGISTERED NUMBER: OC323533 (England and Wales)

Agora Business Publications LLP

Abbreviated Audited Accounts for the year ended 31 December 2010



Langdon West Williams PLC
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

Agora Business Publications LLP (Registered number: OC323533)

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for the year ended 31 December 2010**

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Agora Business Publications LLP

General Information for the year ended 31 December 2010

DESIGNATED MEMBERS

Agora Inc
Verlag Fur die Deutsche Wirtschaft AG

REGISTERED OFFICE:

Nesfield House
Broughton
Skipton
West Yorkshire
BD23 3AN

REGISTERED NUMBER:

OC323533 (England and Wales)

AUDITORS:

Langdon West Williams PLC
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

**Report of the Independent Auditors to
Agora Business Publications LLP
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Agora Business Publications LLP for the year ended 31 December 2010 prepared under Section 396 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008

This report is made solely to the LLP, in accordance with Section 449 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. 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

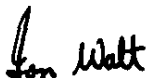
The members are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. It is our responsibility to form an independent opinion as to whether the LLP is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 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 Section 444(3) of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Ian Watt (Senior Statutory Auditor)
for and on behalf of Langdon West Williams PLC
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

9 March 2011

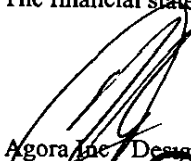
Agora Business Publications LLP (Registered number: OC323533)

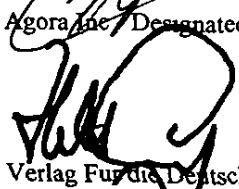
**Abbreviated Balance Sheet
31 December 2010**

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	1	1
Tangible assets	3	12,837	25,482
		<u>12,838</u>	<u>25,483</u>
CURRENT ASSETS			
Stocks		70,599	109,938
Debtors		442,357	621,594
Cash at bank and in hand		529,578	196,105
		<u>1,042,534</u>	<u>927,637</u>
CREDITORS			
Amounts falling due within one year		373,402	340,365
		<u>373,402</u>	<u>340,365</u>
NET CURRENT ASSETS		<u>669,132</u>	<u>587,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS		<u><u>681,970</u></u>	<u><u>612,755</u></u>
LOANS AND OTHER DEBTS DUE TO MEMBERS		<u><u>681,970</u></u>	<u><u>612,755</u></u>
TOTAL MEMBERS' INTERESTS		<u><u>681,970</u></u>	<u><u>612,755</u></u>
Loans and other debts due to members			

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as modified by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs

The financial statements were approved by the members of the LLP on 9 March 2011 and were signed by


Agora Inc. Designated member


Verlag Fur die Deutsche Wirtschaft AG - Designated member

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the year ended 31 December 2010**

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 April 2008) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships

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
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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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 (Registered number: OC323533)

**Notes to the Abbreviated Accounts - continued
for the year ended 31 December 2010**

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2010 and 31 December 2010	<u>1</u>
NET BOOK VALUE	
At 31 December 2010	<u>1</u>
At 31 December 2009	<u>1</u>

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2010	101,398
Additions	834
At 31 December 2010	<u>102,232</u>
DEPRECIATION	
At 1 January 2010	75,916
Charge for year	13,479
At 31 December 2010	<u>89,395</u>
NET BOOK VALUE	
At 31 December 2010	<u>12,837</u>
At 31 December 2009	<u>25,482</u>

4 ULTIMATE PARENT COMPANY

At the year end the LLP did not have an ultimate parent company

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 £13,523 (2009 £13,208) and from Verlag Fur die Deutsche Wirtschaft AG totalling £105,424 (2009 £120,078) At the year end the LLP owed Verlag Fur die Deutsche Wirtschaft AG £15,740 (2009 £1,101) which is included within Creditors Amounts falling due within one year

During the year the LLP has sold services on normal commercial terms totalling £998 to Agora Lifestyles Limited, a company registered in England and Wales, which is a wholly owned subsidiary of Agora Inc At the year the LLP was owed £1,174 by Agora Lifestyles Limited, which is included within Debtors Amounts falling due within one year

6 ULTIMATE CONTROLLING PARTY

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