BRITISH SKY BROADCASTING GROUP PLC
Form 6-K
November 02, 2007

FORM 6-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Report of Foreign Issuer

Pursuant to Rule 13a - 16 or 15d - 16 of

the Securities Exchange Act of 1934

For the month of November 2007
2 November 2007

BRITISH SKY BROADCASTING GROUP PLC
(Name of Registrant)

Grant Way, Isleworth, Middlesex, TW7 5QD England
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F

Form 20-F X Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934

Yes No X

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): Not Applicable

EXHIBIT INDEX

Exhibit

EXHIBIT NO. 1 Press release of British Sky Broadcasting Group plc announcing US Accounting Release released on 2 November 2007

This report is incorporated by reference in the prospectus contained in the Registration Statements on Form F-3 (SEC File No.333-08246) and Form F-3/S-3 (SEC File No.333-106837) filed by the Registrant under the Securities Act of 1933.

Consolidated Income Statement for the three months ended 30 September 2007

	Notes	Thr 30 (u
Revenue	1	
Operating expense	2	
Operating profit		
Share of results from joint ventures and associates		
Investment income		
Finance costs		
Profit before tax		
Taxation		
Profit for the period		
Earnings per share from profit for the period (in pence)		
Basic		
Diluted		

1. Revenue

	Thr 30 (u
Retail subscription	
Wholesale subscription	
Advertising	
Sky Bet	
Installation, hardware and service	
Other	

2. Operating expense

Thr

30

(u

Programming
Transmission and related functions
Marketing
Subscriber management
Administration

Re-analysis of reported revenue by category

To provide a more relevant presentation, management has chosen to re-analyse the revenue categories from those previously reported. Other revenue now principally includes income from Easynet Enterprise, Sky Active and technical platform service revenue.

	Three months to 30 September 2006 as previously reported GBP million (unaudited)	Transfer of Sky Active GBP million (unaudited)	Separate installation, hardware and service GBP million (unaudited)	GB (u
Retail Subscription	792			
Wholesale Subscription	53			
Advertising	78			
Sky Bet	10			
Sky Active	22	(22)		
Installation, Hardware and Service	-		50	
Other	116	22	(50)	
	1,071	-	-	

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

BRITISH SKY BROADCASTING GROUP PLC

Date: 2 November 2007

By: /s/ Dave Gormley
Dave Gormley
Company Secretary