

187'628

**COMPLETE INTEGRATED  
CERTIFICATION SERVICES LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2003**



A19  
COMPANIES HOUSE

\*AN01KU2C\*

0512  
15/06/04

Accountants and business advisors

**COMPLETE INTEGRATED CERTIFICATION SERVICES LIMITED**

Company Number: 1871628

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2003**

# COMPLETE INTEGRATED CERTIFICATION SERVICES LIMITED

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**INDEPENDENT AUDITORS' REPORT TO  
COMPLETE INTEGRATED CERTIFICATION SERVICES LIMITED  
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts, which comprise the Abbreviated Balance Sheet and the related notes, together with the financial statements of the company for the year ended 31 December 2003 prepared under section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

The directors are 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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.


**Basis of opinion**

We have carried out the procedures we considered 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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**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 are properly prepared in accordance with those provisions.

16/02/04  
Stoke, UK

  
**PKF**  
Registered Auditors

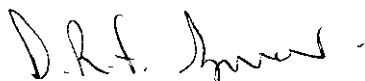
**COMPLETE INTEGRATED CERTIFICATION SERVICES LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER 2003**

	Notes	2003 £000	2002 £000
<b>FIXED ASSETS</b>			
Tangible	2	5	8
<b>CURRENT ASSETS</b>			
Debtors		165	207
Cash at bank and in hand		62	28
		<u>227</u>	<u>235</u>
<b>CREDITORS: amounts falling due within one year</b>	3	(221)	(232)
<b>NET CURRENT ASSETS</b>		<u>6</u>	<u>3</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11</u>	<u>11</u>
<b>CAPITAL AND RESERVES</b>			
Profit and loss account		11	11
		<u>11</u>	<u>11</u>

The abbreviated accounts have been 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 13 FEBRUARY 2004

Signed on behalf of the board of directors



Director

**COMPLETE INTEGRATED CERTIFICATION SERVICES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2003**

**1 ACCOUNTING POLICIES**

**(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention.

**(b) Turnover**

Turnover represents the amounts (excluding value added tax) derived from services to customers during the year. The company recognises income on the issue of an invoice when each assignment is completed.

**(c) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings, tools and equipment	10 % on written down value
Computer system	20 % on cost

**(d) Operating leases**

Operating lease rentals are charged in the profit and loss account on a straight line basis over the lease term.

**(e) 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 ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**(f) Deferred taxation**

As required by FRS19 "Deferred Tax", full provision is made for deferred tax arising from all timing differences between the recognition of gain and losses in the financial statements and recognition in the tax computation, except for those timing differences in respect of which the standards specifies that deferred tax should not be recognised.

**(g) Pensions**

Contributions to the scheme are charged to the profit and loss account so as to spread the cost of pensions over employees' working lives with the company.

**(h) Related party transactions**

The company has, in accordance with FRS8, taken advantage of the exemption from reporting the transactions between the company and British Ceramic Research Limited since 90% or more of the voting rights are controlled by the group and the consolidated financial statements in which the company are consolidated are publicly available.

# COMPLETE INTEGRATED CERTIFICATION SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2003

### 2 TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 January 2003	40
Additions	1
	<hr/>
At 31 December 2003	41
	<hr/>
<b>Depreciation</b>	
At 1 January 2003	32
Charge for the year	4
	<hr/>
At 31 December 2003	36
	<hr/>
<b>Net book amount</b>	
At 31 December 2003	5
	<hr/>
	<hr/>
At 31 December 2002	8
	<hr/>
	<hr/>

### 3 CREDITORS

Creditors amounting to £NIL (2002 - £NIL) are secured.

### 4 SHARE CAPITAL

	Authorised £	Allotted, called up and fully paid No	£
At 1 January 2003 and 31 December 2003			
Ordinary shares of £1 each	10,000	100	100
	<hr/>	<hr/>	<hr/>

### 5 PARENT UNDERTAKINGS

The parent undertaking of the largest and smallest group for which consolidated accounts are prepared is British Ceramic Research Limited. Consolidated accounts are available from Companies House, Cardiff, CF4 3UZ.

In the opinion of the directors this is the company's ultimate parent company.