

COMPANIES HOUSE COPY

THE COMPUTING PRACTICE LIMITED

ABBREVIATED FINANCIAL STATEMENTS

for the year ended

31 December 2005



Company Registration No. 2409817

THE COMPUTING PRACTICE LIMITED

ABBREVIATED BALANCE SHEET

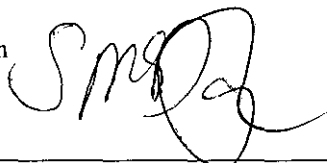
31 DECEMBER 2005

	Notes	2005 £	2004 £
FIXED ASSETS			
Intangible assets	1	3,750	3,750
Tangible assets	2	38,925	52,345
Investments		66	66
		<hr/>	<hr/>
		42,741	56,161
CURRENT ASSETS			
Debtors		95,222	241,461
Cash at bank and in hand		-	-
		<hr/>	<hr/>
		95,222	241,461
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	3	(335,481)	(282,635)
		<hr/>	<hr/>
NET CURRENT LIABILITIES		(240,259)	(41,174)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		(197,518)	14,987
CREDITORS			
Amounts falling due after more than one year	3	(855)	(3,033)
PROVISIONS FOR LIABILITIES AND CHARGES			
		-	-
		<hr/>	<hr/>
NET (LIABILITIES)/ASSETS		(198,373)	11,954
		<hr/>	<hr/>
CAPITAL AND RESERVES			
Called up share capital	4	54,977	54,977
Share premium		16,605	16,605
Capital redemption account		7,500	7,500
Profit and loss account		(277,455)	(67,128)
		<hr/>	<hr/>
SHAREHOLDERS' (DEFICIT)/FUNDS		(198,373)	11,954
		<hr/>	<hr/>

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act relating to small companies.

The financial statements on pages 1 to 5 were approved by the board of directors and authorised for issue on 30 May 2006 and are signed on its behalf by:

S A McDonagh
Director



THE COMPUTING PRACTICE LIMITED

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention.

EXEMPTION FROM PREPARING GROUP ACCOUNTS

The company is exempt from preparing group accounts on the ground that it meets the criteria of a small group as defined in section 248 of the Companies Act 1985.

GOING CONCERN

The company's ultimate parent undertaking, Trinity Expert Systems plc, has committed to provide all necessary financial support to enable the company to meet its obligations as they fall due for at least twelve months from the date of signing of these financial statements. On this basis the directors have prepared the accounts assuming that the company will continue as a going concern.

INTANGIBLE FIXED ASSETS

Intangible fixed assets represent intellectual property rights. Amortisation is provided on all intangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life of 10 years.

TANGIBLE FIXED ASSETS

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and machinery	15% reducing balance
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value. Net realisable value is based upon estimated selling price less further costs expected to be incurred to completion and disposal. Provision is made for obsolete and slow-moving items.

DEFERRED TAXATION

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

THE COMPUTING PRACTICE LIMITED

ACCOUNTING POLICIES

LEASED ASSETS AND OBLIGATIONS

Where assets are financed by leasing agreements that give rights approximating to ownership ("finance leases"), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding leasing commitments are shown as obligations to the lessor.

Lease payments are treated as consisting of capital and interest elements, and the interest is charged to the profit and loss account in proportion to the remaining balance outstanding.

All other leases are "operating leases" and the annual rentals are charged to profit and loss on a straight line basis over the lease term.

RETIREMENT BENEFITS

The company operates a defined contribution scheme. The amount charged to the profit and loss account in respect of pension costs and other post retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

TURNOVER

Turnover represents the invoiced value, net of Value Added Tax, of goods sold and services provided to customers recognised on an accruals basis.

THE COMPUTING PRACTICE LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
for the year ended 31 December 2005

1 INTANGIBLE FIXED ASSETS

	Total £
COST	
1 January 2005 and 31 December 2005	7,500
AMORTISATION	
1 January 2005	3,750
Charge for the year	-
31 December 2005	3,750
NET BOOK VALUE	
31 December 2005	3,750
31 December 2004	3,750

2 TANGIBLE FIXED ASSETS

	Total £
Cost or valuation:	
1 January 2005	144,679
Disposals	(8,480)
31 December 2005	136,199
Depreciation	
1 January 2005	92,334
Charged in the year	11,529
Disposals	(6,589)
31 December 2005	97,274
Net book value	
31 December 2005	38,925
31 December 2004	52,345

The net book value includes £3,164 (2004: £5,155) in respect of assets held under finance leases and hire purchase contracts.

THE COMPUTING PRACTICE LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
for the year ended 31 December 2005

3	CREDITORS: Amounts falling due within one year include the following secured creditors:	2005 £	2004 £
	Bank overdraft	26,827	107,597
	Obligations under finance leases	2,309	2,021
		<hr/>	<hr/>

The bank overdraft is secured by a debenture giving fixed and floating charges on all assets of the company.

CREDITORS: amounts falling due after more than one year

Obligations under finance leases	855	3,033
	<hr/>	<hr/>

4	SHARE CAPITAL	2005 £	2004 £
	Authorised:		
	60,000 ordinary shares of £1 each	60,000	60,000
	100 A ordinary shares of £1 each	100	100
		<hr/>	<hr/>
	Allotted, issued and fully paid:		
	(2004: 54,975) ordinary shares of £1 each	54,975	54,975
	(2004: 2) A ordinary shares of £1 each	2	2
		<hr/>	<hr/>
		54,977	54,977
		<hr/>	<hr/>

'A' ordinary shares carry no voting rights nor entitlement to receive notice of general meetings. The holders are entitled to participate in any dividends declared by the company in respect of 'A' ordinary shares and are entitled to the return of the amount paid upon their shares on winding-up.

5 PARENT AND ULTIMATE PARENT UNDERTAKING

The company is a wholly owned subsidiary of Trinity Expert Systems plc a company incorporated in England.

**AUDITOR'S REPORT TO THE COMPUTER SERVICES LIMITED UNDER SECTION 247B
COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 1 to 5 together with the financial statements of the company for the period ended 31 December 2005 prepared under section 226 of the Companies Act.

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 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. 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 on pages 1 to 5 are properly prepared in accordance with those provisions.



BAKER TILLY
Registered Auditors
Chartered Accountants
Park House
Station Square
Coventry
CV1 2NS

30 May 2006