

THE COMPUTING PRACTICE LIMITED

ABBREVIATED FINANCIAL STATEMENTS

for the period ended

31 October 2006

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COMPANIES HOUSE

Company Registration No 2409817

THE COMPUTING PRACTICE LIMITED

ABBREVIATED BALANCE SHEET

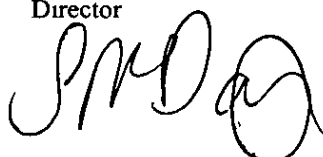
31 October 2006

	<i>Notes</i>	31 October 2006 £	31 December 2005 £
FIXED ASSETS			
Intangible assets	1	3,750	3,750
Tangible assets	2	29,568	38,925
Investments		66	66
		<hr/>	<hr/>
		33,384	42,741
		<hr/>	<hr/>
CURRENT ASSETS			
Work in progress		77,466	-
Debtors		115,896	95,222
		<hr/>	<hr/>
		193,362	95,222
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors amounts falling due within one year	3	(341,193)	(335,481)
		<hr/>	<hr/>
NET CURRENT LIABILITIES		(147,831)	(240,259)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		(114,447)	(197,518)
		<hr/>	<hr/>
CREDITORS			
Amounts falling due after more than one year		-	(855)
		<hr/>	<hr/>
NET LIABILITIES		(114,447)	(198,373)
		<hr/>	<hr/>
CAPITAL AND RESERVES			
Called up share capital	4	54,977	54,977
Share premium		16,605	16,605
Capital redemption reserve		7,500	7,500
Profit and loss account		(193,529)	(277,455)
		<hr/>	<hr/>
SHAREHOLDERS' DEFICIT		(114,447)	(198,373)
		<hr/>	<hr/>

The abbreviated 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 19 April 2007 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

WORK IN PROGRESS

Work in progress is valued at the lower of cost and net realisable value. The cost of work in progress includes all direct costs and the attributable proportion of indirect overheads based on the normal level of activity. Net realisable value is based on estimated selling price less the estimated cost of disposal.

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 and in the case of long term contracts, credit is taken appropriate to the stage of completion when the outcome of the contract can be assessed with reasonable certainty. Turnover occurs wholly within the United Kingdom.

THE COMPUTING PRACTICE LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
for the period ended 31 October 2006

1 INTANGIBLE FIXED ASSETS

	TOTAL £
COST	
1 January 2006 and 31 October 2006	7,500
AMORTISATION	
1 January 2006	3,750
Charge for the year	-
31 October 2006	3,750
NET BOOK VALUE	
31 October 2006	3,750
31 December 2005	3,750

2 TANGIBLE FIXED ASSETS

	Total £
Cost or valuation	
1 January 2006	136,199
Disposals	(8,940)
31 October 2006	127,259
Depreciation	
1 January 2006	97,274
Charged in the year	7,748
Disposals	(7,731)
31 October 2006	97,691
Net book value	
31 October 2006	29,568
31 December 2005	38,925

- 3 Bank overdrafts falling due within one year amounting to £250,192 (2005 £26,827) are secured by a debenture giving fixed and floating charges on all assets of the company

THE COMPUTING PRACTICE LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS for the period ended 31 October 2006

4	SHARE CAPITAL	2006 £	2005 £
	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		
	(2005 54,975) ordinary shares of £1 each	54,975	54,975
	(2005 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 ORYX COMPUTER SYSTEMS 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 October 2006 prepared under section 226 of the Companies Act

Respective responsibilities of directors and auditors

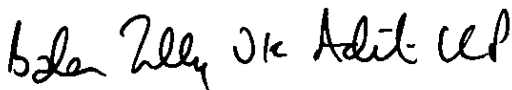
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (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 3 are properly prepared in accordance with those provisions.



BAKER TILLY UK AUDIT LLP

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

20 April 2007