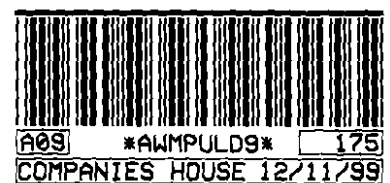


Abbreviated Financial Statements for the Year Ended 28 February 1999

for

Bar Code Data Limited



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for the Year Ended 28 February 1999

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Bar Code Data Limited

Company Information
for the Year Ended 28 February 1999

DIRECTORS: P W Ralph
I Fearn

SECRETARY: P W Ralph

REGISTERED OFFICE: Bridge House
Bridge Street
Audenshaw
Manchester
M34 5XX

REGISTERED NUMBER: 2463305

AUDITORS: Lomas & Co
Chartered Accountants and
Registered Auditor
16-18 Chapel Street
Glossop
Derbyshire
SK13 8AT

Bar Code Data Limited

Report of the Auditors to
Bar Code Data Limited
Under Section 247B of the Companies Act 1985

We have examined the abbreviated financial statements on pages three to five, together with the full financial statements of the company for the year ended 28 February 1999 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements 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 financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

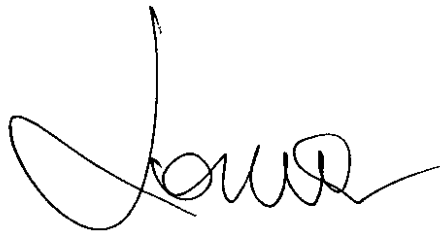
Basis of opinion

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 financial statements and that the abbreviated financial statements 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 full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to five are properly prepared in accordance with those provisions.

Lomas & Co
Chartered Accountants and
Registered Auditor
16-18 Chapel Street
Glossop
Derbyshire
SK13 8AT



Dated: 11 November 1999

Bar Code Data Limited


Abbreviated Balance Sheet
28 February 1999

		28.2.99		28.2.98	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		80,386		33,348
CURRENT ASSETS:					
Stocks		16,678		20,093	
Debtors		178,246		196,900	
Cash at bank and in hand		16,337		9,070	
		211,261		226,063	
CREDITORS: Amounts falling due within one year		211,242		219,780	
NET CURRENT ASSETS:			19		6,283
TOTAL ASSETS LESS CURRENT LIABILITIES:			80,405		39,631
CREDITORS: Amounts falling due after more than one year			23,479		-
			£56,926		£39,631
CAPITAL AND RESERVES:					
Called up share capital	3		1,700		1,700
Profit and loss account			55,226		37,931
Shareholders' funds			£56,926		£39,631

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:


P W Ralph - DIRECTOR


I Fearns - DIRECTOR

Approved by the Board on 25-10-99

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements
for the Year Ended 28 February 1999

1. **ACCOUNTING POLICIES**

Accounting convention

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

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account as incurred.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST:	
At 1 March 1998	49,360
Additions	69,213
	<hr/>
At 28 February 1999	118,573
	<hr/>
DEPRECIATION:	
At 1 March 1998	16,013
Charge for year	22,174
	<hr/>
At 28 February 1999	38,187
	<hr/>
NET BOOK VALUE:	
At 28 February 1999	80,386
	<hr/>
At 28 February 1998	33,348
	<hr/>

Bar Code Data Limited

Notes to the Abbreviated Financial Statements
for the Year Ended 28 February 1999

3. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	28.2.99	28.2.98
			£	£
1,000	Ordinary Shares	£1	1,000	1,000
1,000	Ordinary 'A' Shares	£1	1,000	1,000
			<u>2,000</u>	<u>2,000</u>

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	28.2.99	28.2.98
			£	£
800	Ordinary Shares	£1	800	800
900	Ordinary 'A' Shares	£1	900	900
			<u>1,700</u>	<u>1,700</u>