

REGISTERED NUMBER:
2588672
England and Wales

BERKELEY SOFTWARE DESIGN INTERNATIONAL (EUROPE) LTD

ABBREVIATED ACCOUNTS

31 AUGUST 1995

Austin Taylor and Co
Chartered Accountants



**ACCOUNTANTS' REPORT TO THE SHAREHOLDERS
BERKELEY SOFTWARE DESIGN INTERNATIONAL (EUROPE) LTD**

ABBREVIATED ACCOUNTS: ACCOUNTANTS' REPORT

The following reproduces the text of the Accountants' Report prepared for the purposes of Section 249A(2) Companies Act 1985 in respect of the company's annual accounts from which the abbreviated accounts set out on pages 2 to 4 have been prepared:

**ACCOUNTANTS' REPORT TO THE SHAREHOLDERS
ON THE UNAUDITED ACCOUNTS OF
BERKELEY SOFTWARE DESIGN INTERNATIONAL (EUROPE) LTD**

We report on the accounts for the year ended 31 August 1995, set out on page 3 to 7.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND REPORTING ACCOUNTANTS

As described on page 1, the company's directors are responsible for the preparation of accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

BASIS OF OPINION

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

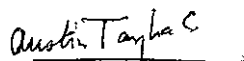
OPINION

In our opinion

- (a) the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- (b) having regard only to and on the basis of, the information contained in those accounting records:

- (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and

- (ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).



Austin Taylor & Co
Reporting Accountants
139 Tankerton Road
Tankerton
Whitstable
Kent CT5 2AW

9 November 1995

BERKELEY SOFTWARE DESIGN INTERNATIONAL (EUROPE) LTD

ABBREVIATED BALANCE SHEET - 31 AUGUST 1995

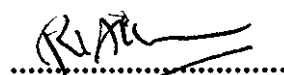
	Notes	£	1995 £	£	1994 £
FIXED ASSETS	2		7,530		2,923
CURRENT ASSETS					
Stocks		-	-	-	-
Debtors		6,807		4,540	
Cash at bank		11,741		9,360	
		<u>18,548</u>		<u>13,900</u>	
CREDITORS: amounts falling due within one year	3	(25,667)		(16,499)	
NET CURRENT DEFICIT			(7,119)		(2,599)
NET ASSETS			<u>£411</u>		<u>£324</u>
CAPITAL AND RESERVES					
Called up share capital	4		3		3
Profit and loss account			408		321
SHAREHOLDERS' FUNDS			<u>£411</u>		<u>£324</u>

For the financial year ended 31 August 1995, the company was entitled to exemption from audit under section 249A(2) Companies Act 1985; and no notice has been deposited under section 249B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the company.

The directors have taken advantage of special exemptions conferred by Part III of Schedule 8 to the Companies Act 1985 and have done so on the grounds that, in their opinion, the company qualifies as a small company.

In the preparation of the company's annual accounts, the directors have taken advantage of special exemptions applicable to small companies provided by Part I of Schedule 8 and have done so on the grounds that, in their opinion, the company qualifies as a small company.

Signed on behalf of
the board of directors


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R P A GOLLINSON
Director

Approved by the Board: 9 November 1995

BERKELEY SOFTWARE DESIGN INTERNATIONAL (EUROPE) LTD

NOTES TO THE ACCOUNTS - 31 AUGUST 1995

1 ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

Turnover

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

Tangible fixed assets

Depreciation is provided, on the reducing instalment basis, at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery - 25%

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.

2 TANGIBLE FIXED ASSETS

	Equipment
Cost	£
At 1 September 1994	5,336
Additions	7,116
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At 31 August 1995	12,452
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Depreciation	
At 1 September 1994	2,413
Charge for year	2,509
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At 31 August 1995	4,922
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Written Down Values	
At 31 August 1995	£7,530
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At 31 August 1994	£2,923
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BERKELEY SOFTWARE DESIGN INTERNATIONAL (EUROPE) LTD

NOTES TO THE ACCOUNTS - 31 AUGUST 1995

3 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1995 £	1994 £
Bank Account	4,319	-
Directors' Current Accounts	7,007	4,350
Trade Creditors	11,360	5,105
Social Security and Other Taxes	1,973	1,510
Other Creditors	258	4,934
Accruals	750	600
	<u>£25,667</u>	<u>£16,499</u>

4 CALLED UP SHARE CAPITAL

Authorised

1,000 Ordinary Shares of £1 each	<u>£1,000</u>	<u>£1,000</u>
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Allotted, called up and fully paid

3 Ordinary Shares of £1 each	<u>£3</u>	<u>£3</u>
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