

Aspects Moody Certification Limited
(formerly Aspects Certification Services Limited)

Abbreviated Accounts

Year Ended 31 August 1998

Registered No: 2919331 (England & Wales)



Aspects Moody Certification Limited
Abbreviated Accounts
Year Ended 31 August 1998

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**Accountant's Report to the Directors of
Aspects Moody Certification Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 August 1998 and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 1985.

In accordance with your instructions I have prepared these abbreviated accounts set out on pages 2 to 4 in order to assist you to fulfil your statutory responsibilities, from the unaudited accounts prepared for shareholders.

Margaret Bell

Stockport
22 June 1999

**Margaret Bell
Chartered Accountant**

Aspects Moody Certification Limited
Abbreviated Balance Sheet
31 August 1998

	<u>Notes</u>	<u>1998</u>	<u>1997</u>
		£	£
TANGIBLE FIXED ASSETS	2	429	386
CURRENT ASSETS			
Debtors		62,169	21,690
Cash at bank & in hand		<u>298</u>	<u>298</u>
		62,467	21,988
CREDITORS			
Amounts falling due within one year		<u>90,687</u>	<u>84,519</u>
Net current liabilities		(28,220)	(62,531)
NET LIABILITIES		(27,791)	(62,145)
CAPITAL AND RESERVES		=====	=====
Called up share capital	3	714	500
Share premium		39,786	-
Profit and Loss account		(68,291)	(62,645)
Equity Shareholders' Funds		<u>(27,791)</u>	<u>(62,145)</u>
		=====	=====

The company is entitled to the exemption from audit conferred by subsection 1 of section 249A of the Companies Act 1985 and no notice requiring an audit has been deposited under section 249B(2) of the Act.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company at the end of the financial 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 Act relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of part VII of the Act relating to small companies

The abbreviated accounts were approved by the board on 22nd June 1999

Signed on behalf of the board of directors

B Pearson
Director



Aspects Moody Certification Limited
Notes to the Abbreviated Accounts
Year Ended 31 August 1998

1 ACCOUNTING POLICIES

- (a) Accounting convention
The financial statements are prepared under the historical cost convention.
- (b) Turnover
Turnover represents invoiced sales less allowances, trade discounts and value added tax.
- (c) Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost on valuation less depreciation.
Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives in the following bases:
Fixtures and fittings 15% straight line
- (d) 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.

2. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<u>Cost</u>	
At 31 August 1997	469
Additions	<u>133</u>
At 31 August 1998	602
	===
<u>Depreciation</u>	
At 31 August 1997	83
Charge for year	<u>90</u>
At 31 August 1998	173
<u>Net book amount</u>	===
At 31 August 1998	429
	===
At 31 August 1997	386
	===

Aspects Moody Certification Limited
Notes to the Abbreviated Accounts
Year Ended 31 August 1998

3. **CALLED UP SHARE CAPITAL**

	Authorised	Allotted, called up and fully paid	
	£	No	£
Ordinary shares of £1 each at 1 September 1997	2,000	500	500
Movement in year	-	214	214
	-----	-----	-----
At 31 August 1998	2000	714	714
	=====	====	====

On 28 August 1998, 214 ordinary shares of £1 each were issued at a cash price of £40,000.