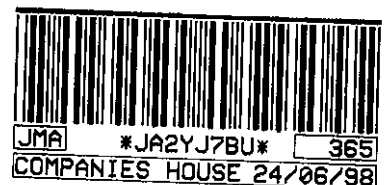


# **Aspects Certification Services Limited**

## **Abbreviated Accounts**

**Year Ended 31 August 1997**

**Registered No: 2919331 (England & Wales)**



**Aspects Certification Services Limited**  
**Abbreviated Balance Sheet**  
**31 August 1997**

	<u>Notes</u>	<u>1997</u>	<u>1996</u>
		£	£
TANGIBLE FIXED ASSETS	2	386	239
CURRENT ASSETS			
Debtors		21,690	12,615
Cash at bank & in hand		<u>298</u>	<u>7,598</u>
		21,988	20,213
CREDITORS			
Amounts falling due within one year		<u>84,519</u>	<u>45,959</u>
Net current liabilities		(62,531)	(25,746)
NET LIABILITIES		(62,145)	(25,507)
CAPITAL AND RESERVES		=====	=====
Called up share capital	3	500	500
Profit and Loss account		(62,645)	(26,007)
Equity Shareholders' Funds		<u>(62,145)</u>	<u>(25,507)</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 18th June 1998

Signed on behalf of the board of directors

B Pearson  
Director



**Aspects Certification Services Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 31 August 1997**

**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 1996	252
Additions	<u>217</u>
At 31 August 1997	469
	===
<u>Depreciation</u>	
At 31 August 1996	13
Charge for year	<u>70</u>
At 31 August 1997	83
<u>Net book amount</u>	===
At 31 August 1997	386
	===
At 31 August 1996	239
	===

**Aspects Certification Services Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 31 August 1997**

3. **CALLED UP SHARE CAPITAL**

	Authorised	Allotted, called up and fully paid	
	£	No	£
At 1 September 1996			
and at 31 August 1997	2,000	500	500
Ordinary shares of £1 each	=====	===	===