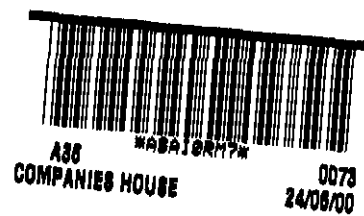


Abbreviated Financial Statements for the Year Ended 31 August 1999

for

Aspects Moody Certification Limited



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for the Year Ended 31 August 1999

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Aspects Moody Certification Limited

Company Information
for the Year Ended 31 August 1999

DIRECTORS:

Dr B Pearson
B F P Little
S Counsell
M Lowe

SECRETARY:

Dr B Pearson

REGISTERED OFFICE:

Lakeside Building
Alexandra Park
Prescot Road
St Helens
WA10 3TT

REGISTERED NUMBER:

2919331 (England and Wales)

ACCOUNTANT:

Margaret Bell
Chartered Accountant
Stockport
Cheshire

Aspects Moody Certification Limited

Abbreviated Balance Sheet

31 August 1999

		31.8.99		31.8.98	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		4,463		429
CURRENT ASSETS:					
Debtors		29,165		62,169	
Cash at bank		2,381		298	
		<u>31,546</u>		<u>62,467</u>	
CREDITORS: Amounts falling due within one year		<u>85,446</u>		<u>90,686</u>	
NET CURRENT LIABILITIES:			<u>(53,900)</u>		<u>(28,219)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>(49,437)</u>		<u>(27,790)</u>
CREDITORS: Amounts falling due after more than one year			<u>2,000</u>		<u>-</u>
			<u>£(51,437)</u>		<u>£(27,790)</u>
CAPITAL AND RESERVES:					
Called up share capital	3		714		714
Share premium			39,786		39,786
Profit and loss account			<u>(91,937)</u>		<u>(68,290)</u>
Shareholders' funds			<u>£(51,437)</u>		<u>£(27,790)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ending 31 August 1999.

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Aspects Moody Certification Limited

Abbreviated Balance Sheet

31 August 1999

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:



.....
Dr B Pearson - DIRECTOR

Approved by the Board on 22/10/99

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements
for the Year Ended 31 August 1999

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Turnover

Turnover represents net invoiced sales of services, 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.

Fixtures and fittings	- 15% on cost
Computer equipment	- 25% on reducing balance

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

	Total
	£
COST:	
At 1 September 1998	603
Additions	5,428
	<hr/>
At 31 August 1999	6,031
	<hr/>
DEPRECIATION:	
At 1 September 1998	174
Charge for year	1,394
	<hr/>
At 31 August 1999	1,568
	<hr/>
NET BOOK VALUE:	
At 31 August 1999	4,463
	<hr/>
At 31 August 1998	429
	<hr/>

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.8.99	31.8.98
			£	£
2,000	Ordinary	£1	2,000	-
			<u> </u>	<u> </u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.8.99	31.8.98
			£	£
714	Ordinary	£1	714	714
			<u> </u>	<u> </u>