

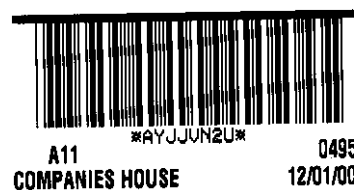
BEVAN & BUCKLAND

Registrar.

BOWMAN CONSULTING LTD
ABBREVIATED FINANCIAL STATEMENTS
30TH SEPTEMBER 1999

Registered number: 2960461

BEVAN & BUCKLAND
CHARTERED ACCOUNTANTS
Swansea



BEVAN & BUCKLAND

BOWMAN CONSULTING LTD

ABBREVIATED FINANCIAL STATEMENTS

for the year ended 30th September 1999

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1

Accountants' report
on the unaudited financial statements to the directors of
Bowman Consulting Limited

The following reproduces the text of the report prepared for the purposes of section 249A(1) of the Companies Act 1985 in respect of the company's annual financial statements, from which the abbreviated financial statements set out on pages 2 to 4 have been prepared.

'As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30th September 1999, set out on pages 2 to 4, and you consider that the company is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.'

Bevan & Buckland

Swansea

Bevan & Buckland
Chartered Accountants

BEVAN & BUCKLAND

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BOWMAN CONSULTING LTD

ABBREVIATED BALANCE SHEET

at 30th September 1999

| | Note | 1999 £ | 1998 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 2 | 22,420 | 21,112 |
| Current assets | | | |
| Debtors | | 34,151 | 16,816 |
| Cash at bank and in hand | | 7,217 | 5,166 |
| | | <u>41,368</u> | <u>21,982</u> |
| Creditors: amounts falling due within one year | | (34,169) | (24,766) |
| Net current assets/(liabilities) | | <u>7,199</u> | <u>(2,784)</u> |
| Total assets less current liabilities | | <u>29,619</u> | <u>18,328</u> |
| Creditors: amounts falling due after more than one year | | (4,594) | (4,267) |
| Provision for liabilities and charges | | <u>(1,947)</u> | <u>-</u> |
| | | <u>23,078</u> | <u>14,061</u> |
| Capital and reserves | | | |
| Called up share capital | 3 | 100 | 100 |
| Profit and loss account | | 22,978 | 13,961 |
| Total shareholders' funds | | <u>23,078</u> | <u>14,061</u> |

continued

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BOWMAN CONSULTING LTD

ABBREVIATED BALANCE SHEET (continued)

at 30th September 1999

The directors consider that for the year ended 30th September 1999 the company was entitled to exemption under subsection 1 of section 249A of the Companies Act 1985. No member or members have deposited a notice requesting an audit for the current financial year under subsection 2 of section 249B of the Act.

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 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.

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

The abbreviated financial statements on pages 2 to 4 were approved by the board of directors on _____ and signed on its behalf by:

Mark Carter
Director



NOTES ON ABBREVIATED FINANCIAL STATEMENTS

30th September 1999

1 Accounting policies**Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules.

The company has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No. 1 (Revised 1996) on the grounds that it qualifies as a small company under the Companies Act 1985.

Turnover

Turnover represents the amount derived from the provision of goods and services falling within the company's activities after deduction of trade discounts and value added tax.

Tangible fixed assets

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

| | |
|-----------------------|-------------------------|
| Computer equipment | 50% straight line basis |
| Motor vehicles | 25% straight line basis |
| Fixtures and fittings | 20% straight line basis |

Leases and hire purchase contracts

Tangible fixed assets acquired under finance leases and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give a reasonably constant charge on the outstanding liability.

Rentals paid under operating leases are charged to income as incurred.

Deferred taxation

Deferred taxation is provided on the liability method in respect of the taxation effect of all timing differences to the extent that tax liabilities are likely to crystallise in the foreseeable future.

Pensions**Defined contribution scheme**

Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

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BOWMAN CONSULTING LTD

NOTES ON ABBREVIATED FINANCIAL STATEMENTS

30th September 1999

2 Fixed assets

| Cost | Tangible fixed assets £ |
|---------------------|-------------------------------|
| 1st October 1998 | 30,284 |
| Additions | 13,170 |
| 30th September 1999 | <u>43,454</u> |
| Depreciation | |
| 1st October 1998 | 9,172 |
| Charge for the year | 11,860 |
| 30th September 1999 | <u>21,032</u> |
| Net book amount | |
| 30th September 1999 | <u>22,420</u> |
| 1st October 1998 | <u>21,112</u> |

3 Called up share capital

| | 1999 | | 1998 | |
|--------------------------------------|---------------------|------------|---------------------|------------|
| | Number of shares | £ | Number of shares | £ |
| Authorised | | | | |
| Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |
| Allotted called up and fully paid | | | | |
| Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |