

**ATA WEST ADVERTISING LIMITED**  
**ABBREVIATED ACCOUNTS**

**30 SEPTEMBER 2000**



**ATA WEST ADVERTISING LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2000**

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**ATA WEST ADVERTISING LIMITED**

**AUDITORS' REPORT TO THE COMPANY**

**PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts on pages 2 to 5, together with the accounts of the company for the year ended 30 September 2000 prepared under Section 226 of the Companies Act 1985.

**RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITORS**

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and report our opinion to you.

**BASIS OF OPINION**

We have carried out the procedures we consider necessary to confirm, by reference to the accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the accounts.

**OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

*Solomon Hare*

SOLOMON HARE  
Registered Auditors  
Chartered Accountants  
Oakfield House  
Oakfield Grove  
Clifton  
Bristol  
BS8 2BN

14 February 2001

**ATA WEST ADVERTISING LIMITED****ABBREVIATED BALANCE SHEET****30 SEPTEMBER 2000**

	Note	2000 £	£	1999 £	£
<b>FIXED ASSETS</b>	2				
Intangible assets			41,838		7,275
Tangible assets			11,108		23,599
			<u>52,946</u>		<u>30,874</u>
<b>CURRENT ASSETS</b>					
Stocks		9,028		3,395	
Debtors		271,304		313,470	
Cash at bank and in hand		11,849		1,096	
		<u>292,181</u>		<u>317,961</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>(304,072)</u>		<u>(353,742)</u>	
<b>NET CURRENT LIABILITIES</b>			(11,891)		(35,781)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>41,055</u>		<u>(4,907)</u>
<b>CREDITORS: Amounts falling due after more than one year</b>			(6,565)		-
			<u>34,490</u>		<u>(4,907)</u>
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	3		200		200
Profit and loss account			34,290		(5,107)
<b>SHAREHOLDERS' FUNDS / (DEFICIENCY)</b>			<u>34,490</u>		<u>(4,907)</u>

These accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These accounts were approved by the directors on the 14 February 2001 and are signed on their behalf by:

  
C O'CONNELL

  
K E ROWLAND

The notes on pages 3 to 5 form part of these accounts.

# **ATA WEST ADVERTISING LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2000**

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### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The accounts have been prepared under the historical cost convention, and in accordance with applicable accounting standards.

#### **Cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

#### **Goodwill**

Purchased goodwill is capitalised and depreciated on a straight line basis over its useful economic life (reviewed annually), not exceeding 20 years. Goodwill which is generated by the activities of the company is not recognised as an asset in the balance sheet and the associated costs are written off to the profit and loss account when they are incurred.

The Directors believe that a twenty year period of amortisation is appropriate.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 20% straight line
Equipment	- 50% straight line

#### **Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

**ATA WEST ADVERTISING LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 30 SEPTEMBER 2000****1. ACCOUNTING POLICIES (continued)****Deferred tax**

Provision is made, under the tax liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is considered that a net liability may arise.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits as incurred.

**2. FIXED ASSETS**

	Intangible Assets £	Tangible Fixed Assets £	Total £
<b>COST</b>			
At 1 October 1999	8,448	33,148	41,596
Amounts due in period	19,007	-	19,007
Estimated future earn-out costs	17,820	-	17,820
Transfer	-	(4,575)	(4,575)
At 30 September 2000	<u>45,275</u>	<u>28,573</u>	<u>73,848</u>
<b>DEPRECIATION</b>			
At 1 October 1999	1,173	9,549	10,722
Charge for year	2,264	8,677	10,941
Transfer	-	(761)	(761)
At 30 September 2000	<u>3,437</u>	<u>17,465</u>	<u>20,902</u>
<b>NET BOOK VALUE</b>			
At 30 September 2000	<u>41,838</u>	<u>11,108</u>	<u>52,946</u>
At 30 September 1999	<u>7,275</u>	<u>23,599</u>	<u>30,874</u>

**3. SHARE CAPITAL**

Authorised share capital:

	2000 £	1999 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**ATA WEST ADVERTISING LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2000**

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**3. SHARE CAPITAL** *(continued)*

Allotted, called up and fully paid:

	2000	1999
	£	£
Ordinary share capital	<u>200</u>	<u>200</u>

**4. ULTIMATE PARENT COMPANY**

The immediate parent company is BCLO Limited. The ultimate parent company is The Zoo Group Limited. C O'Connell and K E Rowland are directors and shareholders of the Zoo Group Limited. The ultimate controlling party is N Bacon, director and shareholder of the Zoo Group Limited.