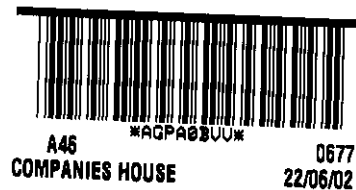


COMPANY REGISTRATION NUMBER 3092253

**BCLO PUBLIC RELATIONS LIMITED
(FORMERLY ATA WEST ADVERTISING LIMITED)
ABBREVIATED ACCOUNTS**

30 SEPTEMBER 2001



**BCLO PUBLIC RELATIONS LIMITED
(FORMERLY ATA WEST ADVERTISING LIMITED)**

ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2001

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**BCLO PUBLIC RELATIONS LIMITED
(FORMERLY ATA WEST ADVERTISING LIMITED)**

AUDITORS' REPORT TO THE COMPANY

PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts on pages 2 to 4, together with the accounts of the company for the year ended 30 September 2001 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 4 are properly prepared in accordance with those provisions.

Solomon Hare

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

17 May 2002

**BCLO PUBLIC RELATIONS LIMITED
(FORMERLY ATA WEST ADVERTISING LIMITED)**

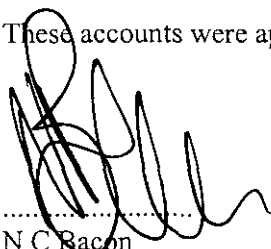
ABBREVIATED BALANCE SHEET

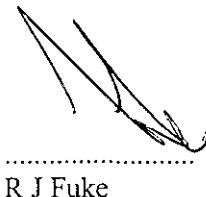
30 SEPTEMBER 2001

| | Note | 2001 | | 2000 | |
|--|------|------------------|---------------|------------------|---------------|
| | | £ | £ | £ | £ |
| FIXED ASSETS | 2 | | | | |
| Intangible assets | | | - | | 41,838 |
| Tangible assets | | | 12,997 | | 11,108 |
| | | | <u>12,997</u> | | <u>52,946</u> |
| CURRENT ASSETS | | | | | |
| Stocks | | 23,575 | | 9,028 | |
| Debtors | | 295,502 | | 271,304 | |
| Cash at bank and in hand | | 6,149 | | 11,849 | |
| | | <u>325,226</u> | | <u>292,181</u> | |
| CREDITORS: Amounts falling due within one year | | <u>(292,676)</u> | | <u>(304,072)</u> | |
| NET CURRENT ASSETS / (LIABILITIES) | | | 32,550 | | (11,891) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>45,547</u> | | <u>41,055</u> |
| CREDITORS: Amounts falling due after more than one year | | | - | | (6,565) |
| | | | <u>45,547</u> | | <u>34,490</u> |
| CAPITAL AND RESERVES | | | | | |
| Called-up equity share capital | 3 | | 200 | | 200 |
| Profit and loss account | | | 45,347 | | 34,290 |
| SHAREHOLDERS' FUNDS | | | <u>45,547</u> | | <u>34,490</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 17 May 2002 and are signed on their behalf by:


.....
N C Bacon


.....
R J Fuke

The notes on pages 3 to 4 form part of these accounts.

**BCLO PUBLIC RELATIONS LIMITED
(FORMERLY ATA WEST ADVERTISING LIMITED)**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2001

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 which is considered by the directors to be 20 years. The economic life is reviewed annually.

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 | - 25% - 50% straight line |

Work in progress

Work in progress is valued on the basis of direct costs. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

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.

BCLO PUBLIC RELATIONS LIMITED
(FORMERLY ATA WEST ADVERTISING LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2001

2. FIXED ASSETS

| | Intangible Assets £ | Tangible Fixed Assets £ | Total £ |
|---------------------------|---------------------------|-------------------------------|---------------|
| COST | | | |
| At 1 October 2000 | 45,275 | 28,573 | 73,848 |
| Additions | - | 13,925 | 13,925 |
| Disposals | - | (12,523) | (12,523) |
| Transfer to group company | (45,275) | (7,500) | (52,775) |
| At 30 September 2001 | <u>-</u> | <u>22,475</u> | <u>22,475</u> |
| DEPRECIATION | | | |
| At 1 October 2000 | 3,437 | 17,465 | 20,902 |
| Charge for year | 2,264 | 6,578 | 8,842 |
| Disposals | - | (11,065) | (11,065) |
| Transfer to group company | (5,701) | (3,500) | (9,201) |
| At 30 September 2001 | <u>-</u> | <u>9,478</u> | <u>9,478</u> |
| NET BOOK VALUE | | | |
| At 30 September 2001 | - | 12,997 | 12,997 |
| At 30 September 2000 | <u>41,838</u> | <u>11,108</u> | <u>52,946</u> |

3. SHARE CAPITAL

Authorised share capital:

| | 2001 £ | 2000 £ |
|----------------------------------|--------------|--------------|
| 1,000 Ordinary shares of £1 each | <u>1,000</u> | <u>1,000</u> |

Allotted, called up and fully paid:

| | 2001 £ | 2000 £ |
|------------------------|------------|------------|
| Ordinary share capital | <u>200</u> | <u>200</u> |

4. ULTIMATE PARENT COMPANY

The ultimate parent company is The Zoo Group Limited. The ultimate controlling party is N Bacon, director and shareholder of The Zoo Group Limited.