J C RICHARDS LIMITED ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 1997



J C RICHARDS LIMITED

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J C RICHARDS LIMITED

AUDITORS' REPORT TO J C RICHARDS LIMITED PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts on pages 2 to 3 together with the financial statements of J C Richards Limited prepared under section 226 of the Companies Act 1985 for the period ended 30 June 1997.

Respective responsibilities of the director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 246 of and Schedule 8A to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985 and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled under sections 246 and 247 of the Companies Act 1985 to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of that Act, in respect of the period ended 30 June 1997 and the abbreviated accounts on pages 2 to 3 have been properly prepared in accordance with that section.

Price Firma

Chartered Accountants

Registered Auditor

26 February 1998

Prince Consort House Albert Embankment

London

SE17TJ

J C RICHARDS LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 JUNE 1997

	Notes	199)7
		£	£
Fixed assets			
Tangible assets	2		3,974
Current assets			
Debtors		11,919	
Cash at bank and in hand		4,849 	
		16,768	
Creditors: amounts falling due within one year		(28,466)	
Net current liabilities			(11,698)
Total assets less current liabilities			(7,724)
Capital and reserves			
Called up share capital	3		100
Profit and loss account			(7,824)
Shareholders' funds			(7,724)

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

The financial statements were approved by the board on 26 February 1998

J C Richards

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Director