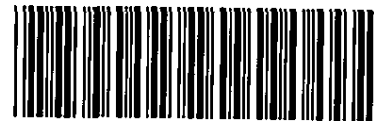


Registration number 06252398

Global Certification (Southern) Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 May 2009

TUESDAY



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23/02/2010

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COMPANIES HOUSE

Jeremy Clark Accountants Ltd T/A AIMS
The Moat House
Sallow Lane, Wacton
Norwich
NR15 2UL

Global Certification (Southern) Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared

**Accountants' Report to the Director on the Unaudited Financial Statements of
Global Certification (Southern) Limited**

In accordance with the engagement letter dated 5 December 2007, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 May 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Jeremy Clark Accountants Ltd T/A AIMS

22 February 2010

The Moat House
Sallow Lane, Wacton
Norwich
NR15 2UL

Global Certification (Southern) Limited
Abbreviated Balance Sheet as at 31 May 2009

| | | 31 May 2009 | | 31 May 2008 | |
|--|------|-----------------|-----------------|-----------------|-----------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible fixed assets | 2 | | 48,000 | | 54,000 |
| Tangible assets | 2 | | <u>2,103</u> | | <u>-</u> |
| | | | 50,103 | | 54,000 |
| Current assets | | | | | |
| Debtors | | 19,616 | | 24,295 | |
| Cash at bank and in hand | | <u>2,803</u> | | <u>1</u> | |
| | | 22,419 | | 24,296 | |
| Creditors: Amounts falling due within one year | 3 | <u>(36,277)</u> | | <u>(48,538)</u> | |
| Net current liabilities | | | <u>(13,858)</u> | | <u>(24,242)</u> |
| Total assets less current liabilities | | | 36,245 | | 29,758 |
| Creditors: Amounts falling due after more than one year | 3 | | (30,000) | | (30,000) |
| Provisions for liabilities | | | <u>(442)</u> | | <u>-</u> |
| Net assets/(liabilities) | | | <u>5,803</u> | | <u>(242)</u> |
| Capital and reserves | | | | | |
| Called up share capital | 4 | | 2 | | 2 |
| Profit and loss reserve | | | <u>5,801</u> | | <u>(244)</u> |
| Shareholders' funds/(deficit) | | | <u>5,803</u> | | <u>(242)</u> |

The notes on pages 4 to 6 form an integral part of these financial statements

Global Certification (Southern) Limited

Abbreviated Balance Sheet as at 31 May 2009 (continued)

For the financial year ended 31 May 2009, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006, and no notice has been deposited under section 476(1) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to companies subject to the small companies regime.

These accounts were approved by the Director on 22 February 2010.

A handwritten signature in black ink, consisting of a stylized 'H' followed by a loop and a horizontal stroke.

Mr K M Hyde
Director

The notes on pages 4 to 6 form an integral part of these financial statements

Global Certification (Southern) Limited
Notes to the abbreviated accounts for the Year Ended 31 May 2009

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

| | |
|-------------|---|
| Licence fee | Over 10 years - the life of the agreement |
|-------------|---|

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

| | |
|------------------|----------------------------|
| Office equipment | 33% reducing balance basis |
|------------------|----------------------------|

Deferred taxation

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

Global Certification (Southern) Limited
Notes to the abbreviated accounts for the Year Ended 31 May 2009

continued

2 Fixed assets

| | Intangible fixed assets £ | Tangible assets £ | Total £ |
|-----------------------|---------------------------------|-------------------------|---------------|
| Cost | | | |
| As at 1 June 2008 | 60,000 | - | 60,000 |
| Additions | - | 3,139 | 3,139 |
| As at 31 May 2009 | <u>60,000</u> | <u>3,139</u> | <u>63,139</u> |
| Depreciation | | | |
| As at 1 June 2008 | 6,000 | - | 6,000 |
| Charge for the year | 6,000 | 1,036 | 7,036 |
| As at 31 May 2009 | <u>12,000</u> | <u>1,036</u> | <u>13,036</u> |
| Net book value | | | |
| As at 31 May 2009 | <u>48,000</u> | <u>2,103</u> | <u>50,103</u> |
| As at 31 May 2008 | <u>54,000</u> | <u>-</u> | <u>54,000</u> |

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company

| | 31 May 2009 £ | 31 May 2008 £ |
|-------------------------------------|------------------|------------------|
| Amounts falling due within one year | <u>-</u> | <u>3,108</u> |

Global Certification (Southern) Limited
Notes to the abbreviated accounts for the Year Ended 31 May 2009

continued

4 Share capital

| | 31 May 2009 £ | 31 May 2008 £ |
|---|------------------|------------------|
| Authorised | | |
| Equity | | |
| 1,000 Ordinary shares £1 each shares of £1 each | <u>1,000</u> | <u>1,000</u> |
| Allotted, called up and fully paid | | |
| Equity | | |
| 2 Ordinary shares £1 each shares of £1 each | <u>2</u> | <u>2</u> |

5 Related parties

Controlling entity

The Director, Mr K Hyde owns 50% of the issued share capital There is no single entity with overall control of the business

Related party transactions

The Director, Mr K Hyde, has given a personal guarantee in respect of the bank overdraft