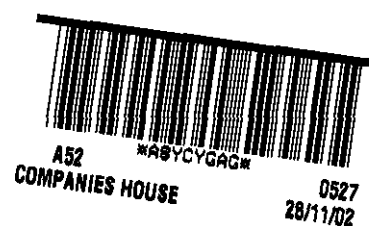


BEHAVIOURAL DYNAMICS HOLDINGS LIMITED
ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2001

EVERITT KERR & CO LTD
Chartered Certified Accountants
12B Talisman Business Centre
Bicester
Oxon
OX26 6HR



BEHAVIOURAL DYNAMICS HOLDINGS LIMITED
ABBREVIATED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2001

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BEHAVIOURAL DYNAMICS HOLDINGS LIMITED

ABBREVIATED BALANCE SHEET

YEAR ENDED 31 DECEMBER 2001

	Note	2001 £	£	2000 £	£
CURRENT ASSETS					
Debtors		100		100	
CREDITORS: Amounts falling due within one year		(855,636)		(855,636)	
NET CURRENT LIABILITIES			(855,536)		(855,536)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£(855,536)</u>		<u>£(855,536)</u>
CAPITAL AND RESERVES					
Called-up equity share capital	2		100		100
Profit and Loss Account			(855,636)		(855,636)
DEFICIENCY			<u>£(855,536)</u>		<u>£(855,536)</u>

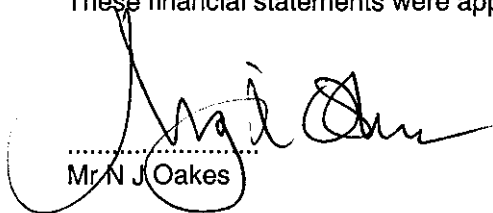
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the accounts for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing accounts 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 accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved and signed by the director on 10/11/02



 Mr N J Oakes

The notes on page 2 form part of these financial statements.

BEHAVIOURAL DYNAMICS HOLDINGS LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
31 DECEMBER 2001

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Deferred taxation

Provision is made, under the 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.

Going Concern

The accounts have been prepared on the basis that the company will continue in existence for the foreseeable future. The director believes that this basis is appropriate based on the continuing support of the members.

2. SHARE CAPITAL

Authorised share capital:

	2001	2000
	£	£
10,000 Ordinary shares of £0.10 each	<u>1,000</u>	<u>1,000</u>
	2001	2000
	£	£
Ordinary share capital	<u>100</u>	<u>100</u>