

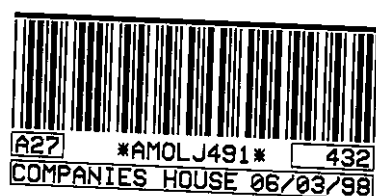
CERTIFICATION LIMITED

REGISTERED NUMBER : 02027429

REPORT AND ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 1997

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CERTIFICATION LIMITED**ABBREVIATED BALANCE SHEET****30 SEPTEMBER 1997**

		1997		1996	
	Note	£	£	£	£
FIXED ASSETS	2		1,487		1,758
CURRENT ASSETS					
Debtors	3	4,291		3,642	
Cash at bank and in hand		4,906		7,265	
		<u>9,197</u>		<u>10,907</u>	
CREDITORS: amounts falling due within one year		<u>8,188</u>		<u>8,319</u>	
NET CURRENT ASSETS			1,009		2,588
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,496</u>		<u>4,346</u>
CAPITAL AND RESERVES					
Called up share capital	4		10		10
Profit and loss account			2,486		4,336
EQUITY SHAREHOLDERS' FUNDS			<u>2,496</u>		<u>4,346</u>

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

For the year ended 30 September 1997 the company was entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 and no notice has been deposited under Section 249B(2). The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with Section 221 and preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 1997 and of its loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the company.

The financial statements were approved by the Director on 19 December 1997.

DIRECTOR

P R G Lowe

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

CERTIFICATION LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 1997

1 ACCOUNTING POLICIES

The principal accounting policies of the company have remained unchanged from the previous year and are set out below.

Accounting convention

The financial statements have been prepared in accordance with applicable Accounting Standards and under the historical cost convention.

Turnover

Turnover is the total amount receivable by the company for goods supplied and services provided, excluding VAT and trade discounts.

Depreciation

Depreciation is charged on the following bases to reduce the cost of the company's tangible fixed assets to their net realisable values over their estimated useful lives at the following rates:

Office equipment	25% per annum on written down value
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Deferred taxation

Provision is made for deferred taxation on the liability method for all short-term timing differences. Provision is also made for long-term timing differences, except to the extent that there is a reasonable probability of the tax not falling due for payment in the foreseeable future. Such tax not provided for is disclosed as a contingent liability.

CERTIFICATION LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 1997

2 FIXED ASSETS

	Tangible fixed assets	Total
	£	£
COST		
At 1 October 1996	3,767	3,767
Additions	225	225
At 30 September 1997	<u>3,992</u>	<u>3,992</u>
DEPRECIATION		
At 1 October 1996	2,009	2,009
Charge for the year	496	496
At 30 September 1997	<u>2,505</u>	<u>2,505</u>
NET BOOK VALUE		
At 30 September 1996	<u>1,758</u>	<u>1,758</u>
At 30 September 1997	<u>1,487</u>	<u>1,487</u>

3 DEBTORS

All amounts included in debtors are considered receivable within one year of the balance sheet date.

4 CALLED UP SHARE CAPITAL

	1997	1996
	£	£
Authorised		
Ordinary shares of £5 each	<u>10</u>	<u>10</u>
Allotted, called up and fully paid		
Ordinary shares of £5 each	<u>10</u>	<u>10</u>

5 RELATED PARTY TRANSACTIONS

During the year Certification Limited paid P R G Lowe £5,500 (1996 - nil) in respect of professional services provided. P R G Lowe is a director of Certification Limited.