REGISTERED NUMBER: 3375421 (England and Wales)

Abbreviated Financial Statements

for the Period 23 May 1997 to 30 September 1998

for

Start (UK) Ltd

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COMPANIES HOUSE 15/03/99

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Start (UK) Ltd

Company Information
for the Period 23 May 1997 to 30 September 1998

DIRECTORS:	P C Martin Mrs P J Martin
SECRETARY:	Mrs P J Martin
REGISTERED OFFICE:	5 Kings Court Harwood Road Horsham West Sussex RH13 5UR
REGISTERED NUMBER:	3375421 (England and Wales)
ACCOUNTANTS:	Andrews Gibson 5 Kings Court Harwood Road Horsham West Sussex RH13 5UR
BANKERS:	Midland Bank Plc 1 Middle Row East Grinstead West Sussex RH19 3AY

Abbreviated Balance Sheet
30 September 1998

	Notes	£
CURRENT ASSETS:		
Stocks		200
Debtors		1,573
Cash at bank		5,589
		7,362
CREDITORS: Amounts falling due within one year		6,907
NET CURRENT ASSETS:		455
TOTAL ASSETS LESS CURRENT LIABILITIES:		£455
CAPITAL AND RESERVES:		
Called up share capital	2	2
Profit and loss account		453
Shareholders' funds		£455

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ending 30 September 1998.

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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

ON BEHALF OF THE BOARD:

P C Martin - DIRECTOR

Approved by the Board on 4 March 1999

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements
for the Period 23 May 1997 to 30 September 1998

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Stocks
Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred taxation
Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

2. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	£
1,000	Ordinary shares	£1	1,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
2	Ordinary shares	£1	2