REGISTERED NUMBER: 199828 (Scotland)

Abbreviated Financial Statements

for the Period 13 September 1999 to 31 March 2000

for

Martell Consultants (Scotland) Ltd

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COMPANIES HOUSE 27/09/00

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Company Information
for the Period 13 September 1999 to 31 March 2000

DIRECTOR:	D J Martin
SECRETARY:	Jacqueline Lang Martin
REGISTERED OFFICE:	24 Lauder Crescent Perth PH1 1SU
REGISTERED NUMBER:	199828 (Scotland)
ACCOUNTANTS:	Hogg Thomson Accountants, Business Advisers 7 Atholl Place PERTH PH1 5ND

Abbreviated Balance Sheet
31 March 2000

	Notes	£	£
FIXED ASSETS:			
Tangible assets	2		2,299
CURRENT ASSETS:			
Debtors		15,702	
Cash at bank and in hand		26,971	
		42,673	
CREDITORS: Amounts falling due within one year		18,230	
NET CURRENT ASSETS:			24,443
TOTAL ASSETS LESS CURRENT LIABILITIES:			£26,742
CAPITAL AND RESERVES:			
Called up share capital	3		1,000
Profit and loss account			25,742
SHAREHOLDERS' FUNDS:			£26,742

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ending 31 March 2000.

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 director acknowledges his 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:

- DIRECTOR

Approved by the Board on 21/9/00

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements
for the Period 13 September 1999 to 31 March 2000

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 (effective March 2000).

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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 director, there is reasonable probability that the liability will not arise in the foreseeable future.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
Additions	2,691
At 31 March 2000	2,691
DEPRECIATION:	
Charge for period	392
At 31 March 2000	392
NET BOOK VALUE:	
At 31 March 2000	2,299

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	£
10,000	Ordinary	£1	10,000

Allotted and issued:

Number:	Class:	Nominal value:	£
1,000	Share capital	£1	1,000

Report of the Accountants to the Director of
Martell Consultants (Scotland) Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages two to three) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 31 March 2000 set out on pages three to six and you consider that the company is exempt from an audit in accordance with section 249A of the Companies Act 1985.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Hogg Thomson
Accountants, Business Advisers
7 Atholl Place
PERTH
PH1 5ND

Dated: 21 Sept 2000