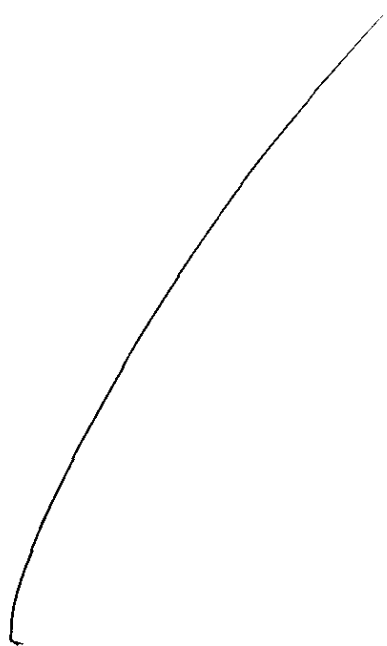


REGISTERED NUMBER: 207549 (Scotland)

Abbreviated Financial Statements
for the Year Ended 31 May 2002
for
Wish Software Ltd



SCT SCLHJJMU 0124
COMPANIES HOUSE 28/03/03

**Company Information
for the Year Ended 31 May 2002**

DIRECTORS:	A G K Davis G D'Agostino
SECRETARY:	A G K Davis
REGISTERED OFFICE:	11 Stuart Green Edinburgh EH12 8YF
REGISTERED NUMBER:	207549 (Scotland)
ACCOUNTANTS:	O'Donnell & Co. Accountants 11 Stuart Green Edinburgh EH12 8YF
BANKERS:	Bank of Scotland 32a Chambers Street Edinburgh EH1 1JB

Abbreviated Balance Sheet
31 May 2002

		31.5.02		31.5.01	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		7,254		6,908
CURRENT ASSETS:					
Debtors		3,408		2,021	
Cash at bank and in hand		8,866		16,245	
		12,274		18,266	
CREDITORS: Amounts falling due within one year		6,414		17,489	
NET CURRENT ASSETS:			5,860		777
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>£13,114</u>		<u>£7,685</u>
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			13,112		7,683
SHAREHOLDERS' FUNDS:			<u>£13,114</u>		<u>£7,685</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2002.

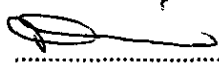
The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2002 in accordance with Section 249B(2) of the Companies Act 1985.

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:


.....
- DIRECTOR

Approved by the Board on 28/03/02

**Notes to the Abbreviated Financial Statements
for the Year Ended 31 May 2002**

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.

Plant and machinery etc - 25% on reducing balance

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. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 2001	9,210
Additions	2,765
At 31 May 2002	11,975
DEPRECIATION:	
At 1 June 2001	2,302
Charge for year	2,419
At 31 May 2002	4,721
NET BOOK VALUE:	
At 31 May 2002	7,254
At 31 May 2001	6,908

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal	31.5.02	31.5.01
		value:	£	£
100	Ordinary	£1	100	100
Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.5.02	31.5.01
		value:	£	£
2	Ordinary	£1	2	2