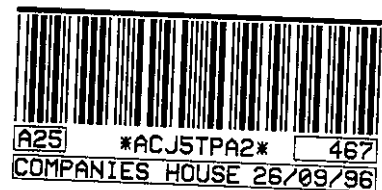


Plan Profiling Limited
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 1996



COMPANY REGISTRATION NUMBER: 1417462

Plan Profiling Limited

ABBREVIATED ACCOUNTS
CONTENTS

	Page
Company Information	1
Auditors' Report	2 - 3
Abbreviated Balance Sheet	4
Notes to the Abbreviated Accounts	5 - 7

Plan Profiling Limited

COMPANY INFORMATION

DIRECTORS

C Sumner
Mrs P E Sumner

SECRETARY

Mrs P E Sumner

REGISTERED OFFICE

Bickerstaffe's Yard
Wilcock Street
Wallgate
Wigan

AUDITORS

John Fairhurst & Co.
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
WN1 2TB

BANKERS

National Westminster Bank
798 Ormskirk Road
Pemberton
Wigan
Lancs
WN5 8BA

Plan Profiling Limited

AUDITORS' REPORT TO THE DIRECTORS OF
Plan Profiling Limited
PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8
OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts on pages 4 to 7 together with the financial statements of Plan Profiling Limited prepared under section 226 of the Companies Act 1985 for the year ended 30 April 1996.

Respective Responsibilities of Directors and Auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Schedule 8 of the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement on page 4 and whether the abbreviated accounts have been properly prepared in accordance with that Schedule.

Basis of Opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with the events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled under sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Section A of Part III of Schedule 8 to that Act, in respect of the year ended 30 April 1996, and the abbreviated accounts on pages 4 to 7 have been properly prepared in accordance with that Schedule.

Other Information

On 24.9.96 we reported, as auditors of Plan Profiling Limited to the shareholders on the financial statements prepared under section 226 of the Companies Act 1985 for the year ended 30 April 1996, and our audit report was as follows:-

"We have audited the financial statements on pages 4 to 9 which have been prepared under the historical cost convention and the accounting policies set out in note 1.

Respective Responsibilities of Directors and Auditors

As described on page 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Plan Profiling Limited

AUDITORS' REPORT TO THE DIRECTORS OF
Plan Profiling Limited
PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8
OF THE COMPANIES ACT 1985
(CONTINUED)

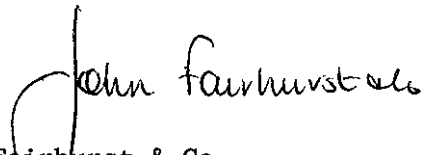
Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the company's affairs as at 30 April 1996 and of its loss for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies."

John Fairhurst

John Fairhurst & Co
Registered Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan

Dated: 24 September 1996

Plan Profiling Limited

ABBREVIATED BALANCE SHEET
As at 30 April 1996

		1996		1995	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		81,108		87,426
CURRENT ASSETS					
Stock and Work in Progress		27,602		38,091	
Debtors		76,862		87,903	
Cash at Bank and In Hand		21,524		17,261	
		125,988		143,255	
CREDITORS: Amounts falling due within one year		(92,829)		(109,480)	
NET CURRENT ASSETS			33,159		33,775
TOTAL ASSETS LESS CURRENT LIABILITIES			114,267		121,201
PROVISIONS FOR LIABILITIES AND CHARGES					
Deferred Taxation			(4,206)		(4,206)
			110,061		116,995
CAPITAL AND RESERVES					
Called Up Share Capital	3		1,000		1,000
Profit & Loss Account			109,061		115,995
Shareholders' Funds			110,061		116,995

The directors have taken advantage, in the preparation of the full financial statements and these abbreviated accounts, of the exemptions conferred by Schedule 8 of the Companies Act 1985 and have done so on the grounds that, in their opinion, the company is entitled to those exemptions as a small company.

Approved by the Board of Directors on 20.9.96
and signed on its behalf:

C Summer

DIRECTOR



The notes form part of these abbreviated accounts

Plan Profiling Limited

NOTES TO THE ABBREVIATED ACCOUNTS for the Year Ended 30 April 1996

1: ACCOUNTING POLICIES

Basis of Accounting

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

The financial statements include the results of the company's activities described in the directors report, all of which are continuing.

The company has taken advantage of the exemption given in FRS 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Turnover

Turnover comprises the invoiced value of goods supplied by the company, net of value added tax and trade discounts, and arose wholly in the United Kingdom.

Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation less depreciation.

Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold Property	- not provided
Leasehold Property	- not provided
Improvements to Property	- 2% on reducing balance
Plant & Fixtures	- 20% on reducing balance
Motor Vehicles	- 25% on reducing balance

Stocks and Work in Progress

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

In the case of work in progress and finished goods cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

Plan Profiling Limited

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 April 1996

2: TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold Property	Improve- ments to Property
	£	£	£
Cost			
As at 1 May 1995	39,731	7,000	13,741
Depreciation			
As at 1 May 1995	-	-	1,567
Charge for Year	-	-	244
As at 30 April 1996	-	-	1,811
Net Book Values			
As at 30 April 1996	39,731	7,000	11,930
As at 30 April 1995	39,731	7,000	12,175
	Plant & Fixtures	Motor Vehicles	Totals
	£	£	£
Cost			
As at 1 May 1995	93,662	16,983	171,117
Depreciation			
As at 1 May 1995	72,508	9,617	83,692
Charge for Year	4,231	1,842	6,317
As at 30 April 1996	76,739	11,459	90,009
Net Book Values			
As at 30 April 1996	16,923	5,524	81,108
As at 30 April 1995	21,154	7,366	87,426

Plan Profiling Limited

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 April 1996

3. CALLED UP SHARE CAPITAL

	1996 £	1995 £
Authorised		
1000 Ordinary Shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, Issued and Fully Paid		
1000 Ordinary Shares of £1 each	<u>1,000</u>	<u>1,000</u>

4. PENSION COMMITMENTS

The company operates a defined contribution pension scheme for its directors. The assets of the scheme are held separately from those of the company in an independently administered fund.