

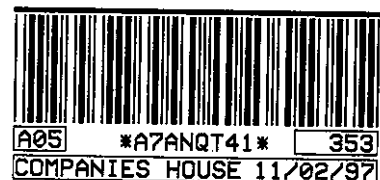
**AR PROCESS CONSULTANTS LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**

**31ST MAY 1996**

**Registered Number: 03059153**

**CHRIS SKARPARIS & CO LIMITED**

**CHARTERED ACCOUNTANTS**



**AR PROCESS CONSULTANTS LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**for the period ended 31st MAY 1996**

**CONTENTS**

	Page
Abbreviated balance sheet	1 - 2
Notes on abbreviated financial statements	3 - 4

**AR PROCESS CONSULTANTS LIMITED**

**ABBREVIATED BALANCE SHEET**

**at 31st MAY 1996**

	Note	1996	
		£	£
<b>Fixed assets</b>			
Tangible assets	2		3,576
<b>Current assets</b>			
Debtors		-	
Cash at bank and in hand		9,628	
		<hr/>	
		9,628	
Creditors: amounts falling due within one period		(12,810)	
		<hr/>	
<b>Net current assets/(liabilities)</b>			(3,182)
			<hr/>
<b>Total assets less current liabilities</b>			394
			<hr/>
<b>Capital and reserves</b>			
Called up share capital	3		1
Profit and loss account			393
			<hr/>
<b>Total shareholders' funds</b>			394
			<hr/>

The company is entitled to exemption from audit under Section 249A (1) of the Companies Act 1985 for the period ending 31st May 1996.

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

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 period and of its profit or loss for each financial period 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.

**AR PROCESS CONSULTANTS LIMITED**

**ABBREVIATED BALANCE SHEET**

**as at 31st MAY 1996**

Advantage has been taken of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 on the grounds that, in the opinion of the director, the company is entitled to the benefit of those exemptions as a small company.

In preparing these financial statements, the director has taken advantage of special exemptions applicable to small companies conferred by Part I of Schedule 8 to the Companies Act 1985. The director has done so on the grounds that, in his opinion, the company is entitled to the benefit of those exemptions because it meets the qualifying conditions for small companies as stated in Section 247 of the Companies Act 1985.

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to read 'Alaur Rahman', with a long horizontal stroke extending to the right.

Alaur Rahman - Director  
31 January 1997

**AR PROCESS CONSULTANTS LIMITED**  
**NOTES ON ABBREVIATED FINANCIAL STATEMENTS**

**31st MAY 1996**

**1 Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules.

The company has taken advantage of the exemption from preparing a cash flow statement conferred by the Financial Reporting Standard No. 1 on the grounds that it is entitled to the exemptions available in Sections 246 to 247 of the Companies Act 1985 for small companies.

**Depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Plant and machinery etc.                      25% on reducing balance basis

**2 Tangible fixed assets**

	<b>Plant and machinery etc. £</b>
<b>Cost or valuation</b>	
Additions	4,768
	<hr/>
31st May 1996	4,768
	<hr/>
<b>Depreciation</b>	
Charge for period	1,192
	<hr/>
31st May 1996	1,192
	<hr/>
<b>Net book amount</b>	
31st May 1996	3,576
	<hr/> <hr/>

**AR PROCESS CONSULTANTS LIMITED**  
**NOTES ON ABBREVIATED FINANCIAL STATEMENTS**

**31st MAY 1996**

**3      Called up share capital**

**1996**

	<b>Number of shares</b>	<b>£</b>
<b>Authorised</b>		
Ordinary share capital	1,000	1,000
	<u>          </u>	<u>          </u>
<b>Allotted called up and fully paid</b>		
Ordinary share capital	1	1
	<u>          </u>	<u>          </u>