

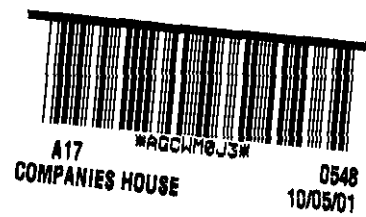
CE0  
REGISTERED NUMBER: 2749419

AMENDED

Abbreviated Financial Statements for the Year Ended 30 September 2000

for

Marketing Quality Assurance Limited



# **Marketing Quality Assurance Limited**

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**Marketing Quality Assurance Limited**

**Company Information**  
**for the Year Ended 30 September 2000**

**DIRECTORS:** A H James  
I L Griffith

**SECRETARY:** A H James

**REGISTERED OFFICE:** Lake House  
Market Hill  
Royston  
Herts  
SG8 9JN

**REGISTERED NUMBER:** 2749419

**ACCOUNTANTS:** Hardcastle Burton  
Chartered Accountants  
Lake House  
Market Hill  
Royston  
Herts SG8 9JN

# Marketing Quality Assurance Limited

## Abbreviated Balance Sheet 30 September 2000

|  |       | 30.9.00        |                 | 30.9.99        |                |
|--|-------|----------------|-----------------|----------------|----------------|
|  | Notes | £              | £               | £              | £              |
| <b>FIXED ASSETS:</b>   |       |                |                 |                |                |
| Tangible assets  | 2     |                | 40,909          |                | 53,002         |
| <b>CURRENT ASSETS:</b>   |       |                |                 |                |                |
| Stocks   |       | 1,117          |                 | 2,234          |                |
| Debtors  |       | 109,403        |                 | 130,608        |                |
| Cash at bank and in hand                                       |       | 19,579         |                 | 12,250         |                |
|  |       | <u>130,099</u> |                 | <u>145,092</u> |                |
| <b>CREDITORS:</b> Amounts falling due within one year          | 3     | 148,146        |                 | 142,662        |                |
| <b>NET CURRENT (LIABILITIES)/ASSETS:</b>                       |       |                | <u>(18,047)</u> |                | <u>2,430</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>                  |       |                | 22,862          |                | 55,432         |
| <b>CREDITORS:</b> Amounts falling due after more than one year | 3     |                | -               |                | 36,540         |
|  |       |                | <u>£22,862</u>  |                | <u>£18,892</u> |
| <b>CAPITAL AND RESERVES:</b>                                   |       |                |                 |                |                |
| Called up share capital  | 4     |                | 10,000          |                | 10,000         |
| Profit and loss account  |       |                | 12,862          |                | 8,892          |
| <b>SHAREHOLDERS' FUNDS:</b>                                    |       |                | <u>£22,862</u>  |                | <u>£18,892</u> |

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2000.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2000 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.

**Marketing Quality Assurance Limited**

**Abbreviated Balance Sheet**  
**30 September 2000**

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:**

A handwritten signature in black ink, appearing to read 'A H James', written over a horizontal line.

A H James - DIRECTOR

Approved by the Board on 16 March 2001

The notes form part of these financial statements

# **Marketing Quality Assurance Limited**

## **Notes to the Abbreviated Financial Statements** **for the Year Ended 30 September 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 charges, 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

|                         |   |
|-------------------------|---|
| Plant and machinery etc | - 33% on cost,<br>15% on reducing balance,<br>Straight line over 5 years and<br>25% on reducing balance |
|-------------------------|---|

#### **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.

#### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account as incurred.

#### **Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

# Marketing Quality Assurance Limited

## Notes to the Abbreviated Financial Statements for the Year Ended 30 September 2000

### 2. TANGIBLE FIXED ASSETS

|                         | <u>Total</u> |
|-------------------------|--------------|
|                         | £            |
| <b>COST:</b>            |              |
| At 1 October 1999       | 92,882       |
| Additions               | 1,423        |
| Disposals               | (234)        |
|                         | <hr/>        |
| At 30 September 2000    | 94,071       |
|                         | <hr/>        |
| <b>DEPRECIATION:</b>    |              |
| At 1 October 1999       | 39,880       |
| Charge for year         | 13,516       |
| Eliminated on disposals | (234)        |
|                         | <hr/>        |
| At 30 September 2000    | 53,162       |
|                         | <hr/>        |
| <b>NET BOOK VALUE:</b>  |              |
| At 30 September 2000    | 40,909       |
|                         | <hr/> <hr/>  |
| At 30 September 1999    | 53,002       |
|                         | <hr/> <hr/>  |

### 3. CREDITORS

The following secured debts are included within creditors:

|                 | 30.9.00     | 30.9.99     |
|-----------------|-------------|-------------|
|                 | £           | £           |
| Bank overdrafts | 30,091      | 40,376      |
|                 | <hr/> <hr/> | <hr/> <hr/> |

### 4. CALLED UP SHARE CAPITAL

|                                  |          |         |             |             |
|----------------------------------|----------|---------|-------------|-------------|
| Authorised:                      |          |         |             |             |
| Number:                          | Class:   | Nominal | 30.9.00     | 30.9.99     |
|                                  |          | value:  | £           | £           |
| 100,000                          | Ordinary | £1      | 100,000     | 100,000     |
|                                  |          |         | <hr/> <hr/> | <hr/> <hr/> |
| Allotted, issued and fully paid: |          |         |             |             |
| Number:                          | Class:   | Nominal | 30.9.00     | 30.9.99     |
|                                  |          | value:  | £           | £           |
| 10,000                           | Ordinary | £1      | 10,000      | 10,000      |
|                                  |          |         | <hr/> <hr/> | <hr/> <hr/> |

### 5. RELATED PARTY DISCLOSURES

A H James has an interest in Jamerton Ltd. which, during the year, provided administration services to the company at market prices.

During the year Marketing Quality Assurance Ltd. provided assessment services totalling £109,186 (1999 £65,947) to Hospitality Assured Ltd. The company is controlled by I L Griffith jointly with two other directors.