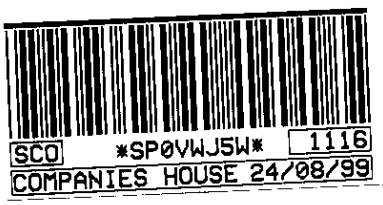
COMPANY REGISTRATION NUMBER SC160130

BORDER COMPUTING LIMITED

ABBREVIATED FINANCIAL STATEMENTS

30TH SEPTEMBER 1998

PURVES CONSULTANCY
Wilderhaugh
GALASHIELS
TD1 1PW



BORDER COMPUTING LIMITED

ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 1998

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Abbreviated balance sheet	**1**
Notes to the abbreviated financial statements	**3**

BORDER COMPUTING LIMITED

ABBREVIATED BALANCE SHEET

30TH SEPTEMBER 1998

	Note	1998 £	1998 £	1997 £	1997 £
FIXED ASSETS	2				
Intangible assets			805		921
Tangible assets			2,471		2,620
			3,276		3,541
CURRENT ASSETS					
Stocks		10,500		13,000	
Debtors		17,416		9,558	
Cash at bank and in hand		80		10,824	
		27,996		33,382	
CREDITORS: Amounts falling due within one year		(22,769)		(29,704)	
NET CURRENT ASSETS			5,227		3,678
TOTAL ASSETS LESS CURRENT LIABILITIES			8,503		7,219
CREDITORS: Amounts falling due after more than one year			(9,124)		(9,500)
GOVERNMENT GRANTS	3		(535)		(613)
			(1,156)		(2,894)

The balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these financial statements.

BORDER COMPUTING LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30TH SEPTEMBER 1998

	Note	1998 £	1997 £
CAPITAL AND RESERVES			
Called-up equity share capital	4	100	100
Profit and loss account		(1,256)	(2,994)
DEFICIENCY		(1,156)	(2,894)

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the accounts for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and

(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved by the directors on the .....19..., and are signed on their behalf by:



.....
MR J C S PACKER



.....
MR M J SCOTT

BORDER COMPUTING LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 1998

1. ACCOUNTING POLICIES

Basis of accounting
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities.

Turnover
The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Goodwill
Purchased goodwill is written off immediately against reserves. Goodwill which is generated by the activities of the company is not recognised as an asset in the balance sheet and the associated costs are written off to the profit and loss account when they are incurred.

Amortisation
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	10% straight line

Depreciation
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	25% reducing balance
Fixtures & Fittings	-	10% reducing balance
Equipment	-	15% reducing balance

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

Government grants
Government grants received in respect of capital expenditure are credited to the balance sheet and amortised through the profit and loss account over the estimated useful life of the asset to which they relate.

BORDER COMPUTING LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30TH SEPTEMBER 1998

2. FIXED ASSETS

	Intangible Assets £	Tangible Fixed Assets £	Total £
COST			
At 1st October 1997	1,162	3,515	4,677
Additions	-	198	198
At 30th September 1998	1,162	3,713	4,875
DEPRECIATION			
At 1st October 1997	241	895	1,136
Charge for year	116	347	463
At 30th September 1998	357	1,242	1,599
NET BOOK VALUE			
At 30th September 1998	805	2,471	3,276
At 30th September 1997	921	2,620	3,541

3. GOVERNMENT GRANTS

	1998 £	1997 £
Received and receivable	691	691
Amortisation	156	78
	535	613

4. SHARE CAPITAL

Authorised share capital:

	1998 £	1997 £
1,000 Ordinary shares of £1 each	1,000	1,000

Allotted, called up and fully paid:

	1998 £	1997 £
Ordinary share capital	100	100