REGISTRARS COPY

DATAMAN PROGRAMMERS LIMITED

ABBREVIATED FINANCIAL STATEMENTS

31ST MAY 1994

Registered number: 2775568

KENNEDY LEGG

ACCOUNTANTS AND REGISTERED AUDITORS

DORCHESTER

A39 *A5E2GA4P* 116
COMPANIES HOUSE 30/03/95

DATAMAN PROGRAMMERS LIMITED

ABBREVIATED FINANCIAL STATEMENTS

for the period ended 31st May 1994

CONTENTS

	Page
Auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated financial statements	3-4

DATAMAN PROGRAMMERS LIMITED

AUDITORS' REPORT ON ABBREVIATED FINANCIAL STATEMENTS

Auditors' report to
Dataman Programmers Limited
pursuant to paragraph 24 of Schedule 8
to the Companies Act 1985

We have examined the abbreviated financial statements on pages 2 to 4 together with the financial statements of Dataman Programmers Limited prepared under section 226 of the Companies Act 1985 for the period ended 31st May 1994.

Respective responsibilities of directors and auditors
The directors are responsible for preparing the abbreviated financial statements in accordance with Schedule 8 to 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 2 and whether the abbreviated financial statements 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 financial statements 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 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 period ended 31st May 1994, and the abbreviated financial statements on pages 2 to 4 have been properly prepared in accordance with that Schedule.

Other information
On 27th March 1995 we reported, as auditors of Dataman Programmers Limited, to the members on the financial statements prepared under section 226 of the Companies Act 1985 for the period ended 31st May 1994, and our audit report was as follows:

'We have audited the financial statements on pages 5 to 10 which have been prepared under the accounting policies set out on page 7.

Respective responsibilities of directors and auditors
As described on page 3, 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.

continued .....

DATAMAN PROGRAMMERS LIMITED

AUDITORS' REPORT ON ABBREVIATED FINANCIAL STATEMENTS
(continued)

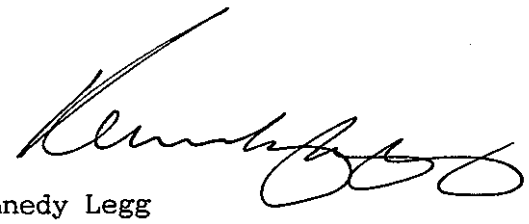
Auditors' report to
Dataman Programmers Limited
pursuant to paragraph 24 of Schedule 8
to the Companies Act 1985

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 error or other irregularity. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Qualified opinion arising from uncertainty.
We did not attend the period end stocktake and as a result it was not possible for us to carry out the auditing procedures necessary to obtain our own assurance as regards stock and work in progress which appear in these financial statements at £215,623.

Subject to the foregoing, in our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st May 1994 and of of its profit for the period then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies.'



Kennedy Legg
Registered Auditor
Dorchester
27th March 1995

DATAMAN PROGRAMMERS LIMITED

ABBREVIATED BALANCE SHEET

at 31st May 1994

	Note	£	1994 £
Fixed assets			
Intangible assets	2		140,625
Tangible assets	2		53,927
			194,552
Current assets			
Stocks		215,623	
Debtors	3	138,029	
Cash at bank and in hand		372,831	
		726,483	
Creditors: amounts falling due within one year		(544,411)	
Net current assets			182,072
Total assets less current liabilities			376,624
Capital and reserves			
Called up share capital	4		1,000
Profit and loss account			375,624
Total shareholders' funds			376,624

The directors have taken advantage of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 on the basis that the company qualifies as a small company.

In the preparation of the company's annual financial statements, the directors have taken advantage of special exemptions applicable to small companies under Part I of Schedule 8 to the Companies Act 1985 on the grounds that, in their opinion, the company is entitled to those exemptions.

The abbreviated financial statements on pages 2 to 4 were approved by the board of directors on 27th March 1995.

Mr B Savage
Director

DATAMAN PROGRAMMERS LIMITED

NOTES ON ABBREVIATED FINANCIAL STATEMENTS

31st May 1994

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 Financial Reporting Standard No. 1 on the grounds that it is entitled to the exemptions available in Section 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,equipment,fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Goodwill	straight line over 20 years

Tools and equipment costing individually less than £100 are written off on acquisition since their overall value is immaterial and their quantity and composition does not fluctuate significantly from year to year.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in first out basis and is based on purchase price or production cost including related variable production overheads. Net Net realisable value is based on estimated selling price less the estimated cost of disposal.

Research and development

Research and development expenditure is being charged against operating profits as it is incurred.

DATAMAN PROGRAMMERS LIMITED

NOTES ON ABBREVIATED FINANCIAL STATEMENTS

31st May 1994

2 **Fixed assets**

	Intangible fixed assets £	Tangible fixed assets £	Total £
Cost or valuation			
Additions	150,000	84,144	234,144
Disposals	-	(7,450)	(7,450)
31st May 1994	150,000	76,694	226,694
Depreciation			
Charge for period	(9,375)	(22,767)	(32,142)
31st May 1994	9,375	22,767	32,142
Net book amount			
31st May 1994	140,625	53,927	194,552

3 **Debtors**

	1994 £
Amounts falling due within one year	138,029

4 **Called up share capital**

	1994 Number of shares	£
Authorised		
Equity shares		
Ordinary £1 shares	1,000	1,000
Allotted called up and fully paid		
Equity shares		
Ordinary £1 shares	1,000	1,000