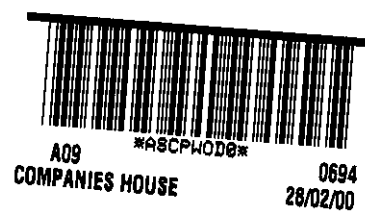


ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 1999

FOR

**OFFERSERVE LIMITED
TRADING AS
RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS**



OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS

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FOR THE YEAR ENDED 30 APRIL 1999

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**OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS**

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 1999**

DIRECTORS:	D H John Mrs J E John
SECRETARY:	D H John
REGISTERED OFFICE:	Greenhurst Stables Pentyrch Cardiff CF4 8QF
REGISTERED NUMBER:	2595738 (England and Wales)
AUDITORS:	Williams Naylor Chartered Accountants Registered Auditors First Floor, 454 Gower Road Killay Swansea SA2 7AL
BANKERS:	Barclays Bank Plc Riverside House 31 Cathedral Road Cardiff CF1 9LJ

**OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS**

**REPORT OF THE AUDITORS TO
OFFERSERVE LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements on pages three to six, together with the full financial statements of the company for the year ended 30 April 1999 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

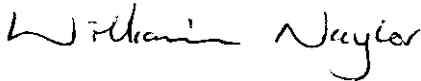
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did 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 to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to six are properly prepared in accordance with those provisions.



Williams Naylor
Chartered Accountants
Registered Auditors
First Floor, 454 Gower Road
Killay
Swansea
SA2 7AL

Dated: 28 February 2000

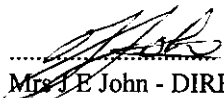
OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS

ABBREVIATED BALANCE SHEET
30 APRIL 1999

		30.4.99		30.4.98	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		39,447		55,780
CURRENT ASSETS:					
Stocks		6,800		6,800	
Debtors		93,375		40,345	
Cash at bank and in hand		2,812		-	
		102,987		47,145	
CREDITORS: Amounts falling due within one year	3	168,023		126,055	
NET CURRENT LIABILITIES:			(65,036)		(78,910)
TOTAL ASSETS LESS CURRENT LIABILITIES:			(25,589)		(23,130)
CREDITORS: Amounts falling due after more than one year	3		1,722		15,028
			<u>£(27,311)</u>		<u>£(38,158)</u>
CAPITAL AND RESERVES:					
Called up share capital	4		100		100
Profit and loss account			(27,411)		(38,258)
Shareholders' funds			<u>£(27,311)</u>		<u>£(38,158)</u>

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:



Mrs J E John - DIRECTOR

Approved by the Board on 28.2.2000

The notes form part of these financial statements

**OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of goods, 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.

Improvements to property	- 10% on cost
Plant and equipment	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

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.

Pensions

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

OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 May 1998	135,643
Additions	10,285
	<u>145,928</u>
At 30 April 1999	<u>145,928</u>
DEPRECIATION:	
At 1 May 1998	79,862
Charge for year	26,619
	<u>106,481</u>
At 30 April 1999	<u>106,481</u>
NET BOOK VALUE:	
At 30 April 1999	<u>39,447</u>
At 30 April 1998	<u>55,780</u>

Motor vehicles with a cost of £49,446 (1998 £59,316) and a net book value of £24,143 (1998 £39,794) are held under finance leases. Depreciation of £12,362 was charged on these vehicles in the year (1998 £12,722).

3. CREDITORS

The following secured debts are included within creditors:

	30.4.99	30.4.98
	£	£
Bank overdrafts	-	26,566
	<u> </u>	<u> </u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal	30.4.99	30.4.98
		value:	£	£
1,000	Ordinary	£1	1,000	1,000
			<u> </u>	<u> </u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.4.99	30.4.98
		value:	£	£
100	Ordinary	£1	100	100
			<u> </u>	<u> </u>

**OFFERSERVE LIMITED
TRADING AS RENT-A-PLANT, PLANT-A-SCREEN AND
ARISTAPLANTS**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999**

5. TRANSACTIONS WITH DIRECTORS

During the year cash of some £21,154 was paid into the company by Mr and Mrs John . This was credited to their directors' account .

No other material transactions occurred with directors during the year.

The balance owed to Mr & Mrs John at the year end was £45,872 (1998 £24,718). The maximum balance due to them at any point during the year was £45,872. The loan to the company has no fixed repayment term and no interest is currently being charged on the balance.

6. ULTIMATE CONTROLLING PARTY

The company is a wholly owned subsidiary of Greenhurst Holdings Limited, a company owned by Mr D H John, a director of Offerserve Limited.