

Registered

**CYBER FORENSICS LIMITED**

**COMPANY REGISTERED NUMBER: 04458523**

**ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM**

**11TH JUNE 2002 TO 31ST MARCH 2003**



CYBER FORENSICS LIMITED

ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 2003

Notes

FIXED ASSETS

Tangible Assets	4	3351
Investment in Computer Forensics Hungary Kft	4	-

3351

CURRENT ASSETS

Debtors	18871
Cash at Bank and in Hand	21374

40245

CREDITORS - Amounts falling due within  
one year

18845

NET CURRENT ASSETS

21400

TOTAL ASSETS LESS CURRENT LIABILITIES

24751

CREDITORS - Amounts falling due after  
more than one

-

PROVISIONS FOR LIABILITIES AND CHARGES

637

637

NET ASSETS

£24114

CAPITAL AND RESERVES

Called-Up Share Capital	3
Profit and Loss Account	

3

24111

£24114

cont .....

**CYBER FORENSICS LIMITED**

**ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 2003**

The directors are satisfied that the company was entitled to exemption under subsection (1) of section 249A of the Companies Act 1985 and that members have not required an audit in accordance with subsection (2) of section 249B.

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps accounting records which comply with section 221; and
- 2) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with requirements of this Act relating to accounts, so far as applicable to the company.

These accounts and the full financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

These accounts were approved by the Directors on 8<sup>th</sup> October 2003 and signed on their behalf by:



.....  
C L Magee  
Director

The notes on pages 3 and 4 form part of these accounts.

**CYBER FORENSICS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - PERIOD FROM 11TH JUNE 2002 TO 31ST MARCH 2003**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

**a) Basis of Preparation of Financial Statements**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**b) Depreciation**

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Computer Equipment	-	25% reducing balance
Computer software copyrights	-	25% reducing balance

**c) Deferred Taxation**

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is considered that a net liability may crystallise.

**d) Turnover**

The Company's turnover represents the value, excluding value added tax, of goods and services supplied to customers during the period. Sales to overseas customers during the period were 5.2% of total sales.

**CYBER FORENSICS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - PERIOD FROM 11TH JUNE 2002 TO 31ST MARCH 2003**

**2 FIXED ASSETS**

	<u>Computer Equipment</u>	<u>Computer Software Copyrights</u>	<u>Total</u>
a) <u>Tangible Assets</u>			
<u>Cost (or Valuation)</u>			
Additions	2212	2000	4212
	<hr/>	<hr/>	<hr/>
At 31st March 2003	2212	2000	£4212
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
Charge for the Period	461	400	861
	<hr/>	<hr/>	<hr/>
At 31st March 2003	461	400	£861
	<hr/>	<hr/>	<hr/>
Net Book Value at 31st March 2003	1751	1600	£3351
	<hr/>	<hr/>	<hr/>

**b) Investment in Computer Forensics Hungary Kft**

The company purchased from the liquidation of Computer Forensics Ltd 5550 ordinary shares of £1 each in Computer Forensics Hungary Kft, a company registered in Hungary. This represents a 66.67% holding.

The directors believe that the Hungarian authorities do not recognise the transfer of shares to Cyber Forensics Ltd and have therefore placed a nil value on the investment.

Cost	1000
<u>Less:</u>	
Provision for impairment in value	(1000)
	<hr/>
Net Book Value	£ -
	<hr/>

**3 CALLED-UP SHARE CAPITAL**

	<u>Authorised</u>	<u>Allotted Called-Up &amp; Fully-Paid</u>
Ordinary Shares of £1 each	100	3
	<hr/>	<hr/>

3 ordinary shares were allotted, called up and fully paid during the period.