

COMPANY REGISTRATION NUMBER 00629431

**ROHM (GREAT BRITAIN) LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**31 DECEMBER 2002**



**GARNERS**  
Chartered Accountants & Registered Auditors  
Bermuda House  
45 High Street, Hampton Wick  
Kingston upon Thames  
Surrey KT1 4EH

**ROHM (GREAT BRITAIN) LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2002**

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# **ROHM (GREAT BRITAIN) LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO THE COMPANY**

### **PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements on pages 2 to 5 together with the financial statements of the company for the year ended 31 December 2002 prepared under Section 226 of the Companies Act 1985.

#### **RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITORS**

The directors are responsible for preparing the abbreviated accounts 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 accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and 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 accounts and that the abbreviated accounts 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 financial statements.

#### **OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

Bermuda House  
45 High Street, Hampton Wick  
Kingston upon Thames  
Surrey KT1 4EH

10 March 2003



**GARNERS**  
Chartered Accountants  
& Registered Auditors

## ROHM (GREAT BRITAIN) LIMITED

## ABBREVIATED BALANCE SHEET

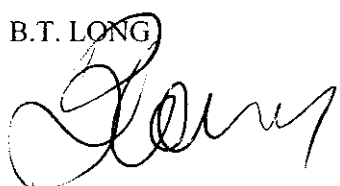
31 DECEMBER 2002

	Note	2002 £	2001 £
<b>FIXED ASSETS</b>	2		
Tangible assets		51,572	65,224
<b>CURRENT ASSETS</b>			
Stocks		254,151	337,493
Debtors		521,178	710,027
Cash at bank and in hand		129,681	61,630
		<u>905,010</u>	<u>1,109,150</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>321,447</u>	<u>466,668</u>
<b>NET CURRENT ASSETS</b>		<u>583,563</u>	<u>642,482</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>635,135</u>	<u>707,706</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	4	5,000	5,000
Profit and Loss Account		630,135	702,706
<b>SHAREHOLDERS' FUNDS</b>		<u>635,135</u>	<u>707,706</u>

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 10 March 2003 and are signed on their behalf by:

B.T. LONG


 16/3/03

# ROHM (GREAT BRITAIN) LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2002

### 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 (effective June 2002).

#### Turnover

The turnover shown in the profit and loss account represents amounts receivable for goods sold during the year, exclusive of Value Added Tax.

#### 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 Improvements	over term of lease
Office Equipment	25% per annum on net book value
Computer Equipment	25% per annum on net book value
Motor Vehicles	25% per annum on net book value

#### Stocks

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

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the Profit and Loss Account.

#### 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.

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

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**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2002**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 January 2002	276,170
Additions	26,220
Disposals	(54,825)
<b>At 31 December 2002</b>	<u><u>247,565</u></u>
<b>DEPRECIATION</b>	
At 1 January 2002	210,946
Charge for year	22,860
On disposals	(37,813)
<b>At 31 December 2002</b>	<u><u>195,993</u></u>
<b>NET BOOK VALUE</b>	
<b>At 31 December 2002</b>	<u><u>51,572</u></u>
At 31 December 2001	<u><u>65,224</u></u>

**3. TRANSACTIONS WITH THE DIRECTORS**

The company has made a loan to the director B T Long.

	<b>2002</b>
	<b>£</b>
Maximum liability during the year	4,775
Balance outstanding at 31st December 2002	3,875
The loan is interest free .	

**4. SHARE CAPITAL**

<b>Authorised share capital:</b>	<b>2002</b>	<b>2001</b>
	<b>£</b>	<b>£</b>
5,000 Ordinary shares of £1 each	<u><u>5,000</u></u>	<u><u>5,000</u></u>
<b>Allotted, called up and fully paid:</b>		
	<b>2002</b>	<b>2001</b>
	<b>£</b>	<b>£</b>
Ordinary share capital	<u><u>5,000</u></u>	<u><u>5,000</u></u>

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**YEAR ENDED 31 DECEMBER 2002**

**5. ULTIMATE PARENT COMPANY**

The company's ultimate holding is Rohm GmbH, a company incorporated in Germany.