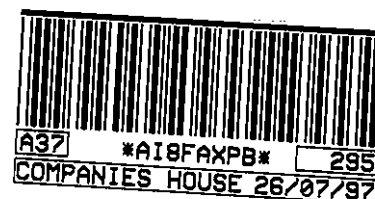


Company Number: 2182312

DUKELIGHT LIMITED  
ABBREVIATED STATUTORY ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 1996



DUKELIGHT LIMITED  
COMPANY INFORMATION

DIRECTOR

G P Burtenshaw

SECRETARY

Mrs G Burtenshaw

REGISTERED OFFICE

32 Colebrook Industrial Estate  
Longfield Road  
Tunbridge Wells  
Kent

AUDITOR:

M J Comens  
Registered Auditor  
30 Boundary Road  
Hove  
East Sussex, BN3 4EF

**DUKELIGHT LIMITED**

**Auditors' Report to Dukelight Limited**  
**pursuant to section 247B of the Companies Act 1985**

I have examined the abbreviated accounts on pages 3 to 6 together with the financial statements of Dukelight Limited prepared under section 226 of the Companies Act 1985 for the year ended 30 September 1996.

**Respective responsibilities of director and auditor**

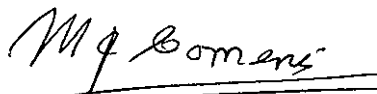
The director is responsible for preparing the abbreviated accounts in accordance with the section 246 of the Companies Act 1985. It is my responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report my opinion to you.

**Basis of Opinion**

I have carried out the procedures I considered 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.

**Opinion**

In my opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Companies Act 1985 and the abbreviated accounts on pages 3 to 6 are properly prepared in accordance with those provisions.



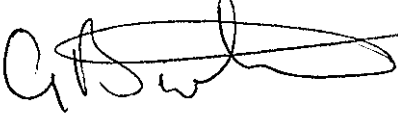
M J Comens  
Registered Auditor  
30 Boundary Road  
Hove  
East Sussex  
BN3 4EF

Date: 3 July 1997

**DUKELIGHT LIMITED**  
**ABBREVIATED BALANCE SHEET AS AT 30 SEPTEMBER 1996**

		<u>30.09.96</u>	<u>30.09.95</u>
	<u>Notes</u>	£	£
<b><u>FIXED ASSETS:</u></b>			
Tangible Assets	2	45,028	59,207
<b><u>CURRENT ASSETS:</u></b>			
Stocks		83,604	88,857
Debtors		92,726	82,798
Cash at Bank		17,472	27,612
		<hr/>	<hr/>
		193,802	199,267
<b>CREDITORS: Amounts falling due within one year</b>		<hr/>	<hr/>
		204,492	218,789
<b>NET CURRENT LIABILITIES:</b>		<hr/>	<hr/>
		(10,690)	(19,522)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		<hr/>	<hr/>
		34,338	39,685
<b>CREDITORS: Amounts falling due after more than one year</b>	3	<hr/>	<hr/>
		12,611	17,998
<b>NET ASSETS</b>		<hr/>	<hr/>
		£21,727	£21,687
<b>CAPITAL AND RESERVES:</b>			
Called Up Share Capital	4	100	100
Profit & Loss Account		21,627	21,587
		<hr/>	<hr/>
<b>Shareholders' Funds</b>		<hr/>	<hr/>
		£21,727	£21,687

The financial statements which have been prepared in accordance with the Special Provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved by the Board on 3rd July 1997 and signed on its behalf.



Mr G Burtenshaw  
Director

3RD JULY 1997

The notes on pages 4 to 6 form part of these financial statements

**DUKELIGHT LIMITED**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 1996**

**1 ACCOUNTING POLICIES**

Basis of preparation of financial statements.

The financial statements are prepared under the historical cost convention and include the results of the company's operations which are described in the Director's Report and all of which are continuing.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirements to produce a cash flow statement on the grounds that it is a small company.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible Fixed Assets And Depreciation**

Tangible Fixed Assets are stated at cost less depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land & Buildings	- The period of the lease
Plant & Machinery etc	- 12.5% on cost
	- 20% on cost
	- 25% on cost

**Hire Purchase and Leasing Commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability

**Stocks**

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

**DUKELIGHT LIMITED**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 1996**

**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 director, there is reasonable probability that the liability will not arise in the foreseeable future.

**Pensions**

The company operate a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**2      FIXED ASSETS**

	<b><u>Tangible Fixed Assets</u></b>
<b>COST</b>	
As at 1 October 1995	118,893
Additions	3,295
	<hr/>
As at 30 September 1996	122,188
	<hr/>
<b>DEPRECIATION</b>	
As at 1 October 1995	59,686
Charge for Year	17,474
	<hr/>
As at 30 September 1996	77,160
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 September 1996	£45,028
	<hr/>
At 30 September 1995	£59,207
	<hr/>

**3      CREDITORS**  
Creditors include the following:-

	<b><u>1996</u></b>	<b><u>1995</u></b>
Hire purchase and Finance Leases repayable by instalments between one and five years	£12,611	£17,998
	<hr/>	<hr/>

DUKELIGHT LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 1996

4 **CALLED UP SHARE CAPITAL**

Authorised:

Number:	Class:	Nominal Value	<u>30.09.96</u>	<u>30.09.95</u>
			£	£
1,000	Ordinary Shares	£1	1,000	1,000

Allotted, issued and fully paid:

Number:	Class:	Nominal	<u>30.09.96</u>	<u>30.09.95</u>
100	Ordinary shares	£1	100	100