

Birch Commercial Limited

Directors' Report and Financial Statements

31 December 2000

Registered number 2859510



Directors' Report

The directors have pleasure in presenting their report together with the accounts of the company for the 15 month period ended 31 December 2000.

Activity

On 10 October 2000, the company's ultimate parent company, Birch plc, was acquired by The Miller Group Limited. The company did not trade during the financial period. The directors do not recommend payment of a dividend for the period.

Directors

The Directors during the period were:

P J Gadsby	(resigned 9 October 2000)
C J Endsor	(resigned 9 October 2000)
K M Miller	(appointed 9 October 2000)
J S Richards	(appointed 9 October 2000)
M W Wilson	(resigned 9 October 2000)

The Directors had no interests in the shares of the company during the period. The interests of K M Miller in shares of The Miller Group Limited, the parent company, are shown in the accounts of that company.

By order of the board



Euan J Donaldson
Secretary

31 May 2001

Statement of Directors' Responsibilities

Company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Balance Sheet

at 31 December 2000

	Notes	31 December 2000	30 September 1999
		£	£
Current assets			
Cash at bank and in hand		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital	3	<u>2</u>	<u>2</u>

The company has remained dormant within the meaning of Section 250 of the Companies Act 1985 throughout the period ended 31 December 2000.

These accounts were approved by the Board of Directors on 31 May 2001 and were signed on its behalf by:



Keith M Miller
Director

NOTES

1. Accounting Policies

Basis of Accounting

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards.

2. Directors' Emoluments

There were no emoluments paid to Directors during the period.

3. Share Capital	31 December 2000	30 September 1999
	£	£

Authorised:

1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
----------------------------------	--------------	--------------

Allotted, called up and fully paid:

2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
------------------------------	----------	----------

4. Ultimate parent company

The company's ultimate parent company is The Miller Group Limited, a company registered in Scotland. The accounts of The Miller Group Limited can be obtained from the Registrar of Companies, Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB