

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004
FOR
MAN BYTES DOG LIMITED



MAN BYTES DOG LIMITED
COMPANY INFORMATION
For The Year Ended 30 June 2004

DIRECTORS:

J R Young
P Moss
W Carley
P Cook

SECRETARY:

J R Young

REGISTERED OFFICE:

52 Upper Brook Street
Mayfair
London
W1K 2BU

REGISTERED NUMBER:

2935835 (England and Wales)

ACCOUNTANTS:

Wellers Accountants
Stuart House
55 Catherine Place
London
SW1E 6DY

MAN BYTES DOG LIMITED

ABBREVIATED BALANCE SHEET
30 June 2004

		<u>2004</u>		<u>2003</u>	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		16,780		27,775
CURRENT ASSETS:					
Debtors		110,218		92,126	
Cash at bank and in hand		<u>501</u>		<u>1</u>	
		110,719		92,127	
CREDITORS: Amounts falling due within one year		<u>205,903</u>		<u>152,628</u>	
NET CURRENT LIABILITIES:			<u>(95,184)</u>		<u>(60,501)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>(78,404)</u>		<u>(32,726)</u>
CREDITORS: Amounts falling due after more than one year			<u>87,500</u>		<u>117,500</u>
			<u>£(165,904)</u>		<u>£(150,226)</u>
CAPITAL AND RESERVES:					
Called up share capital	3		274		216
Share premium			153,917		34,975
Profit and loss account			<u>(320,095)</u>		<u>(185,417)</u>
SHAREHOLDERS' FUNDS:			<u>£(165,904)</u>		<u>£(150,226)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

MAN BYTES DOG LIMITED
ABBREVIATED BALANCE SHEET
30 June 2004

These abbreviated accounts 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:

A handwritten signature in black ink, appearing to read 'J R Young', with a stylized flourish at the end.

J R Young - Director

Approved by the Board on 3 September 2004

MAN BYTES DOG LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS For The Year Ended 30 June 2004

1. ACCOUNTING POLICIES

Accounting convention

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

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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pensions

The company operates a stakeholder pension scheme and also contributes to the personal pension plans of certain employees. Contributions payable for the year are charged in the profit and loss account.

Going Concern

At the balance sheet date, liabilities exceeded assets by £165,904. However, the directors are willing to support the business and are satisfied that the accounts have been properly prepared on a going concern basis.

2. TANGIBLE FIXED ASSETS

	<u>Total</u>
	£
COST:	
At 1 July 2003	57,464
Additions	848
Disposals	<u>(9,850)</u>
At 30 June 2004	<u>48,462</u>
DEPRECIATION:	
At 1 July 2003	29,689
Charge for year	7,688
Eliminated on disposals	<u>(5,695)</u>
At 30 June 2004	<u>31,682</u>
NET BOOK VALUE:	
At 30 June 2004	<u>16,780</u>
At 30 June 2003	<u>27,775</u>

MAN BYTES DOG LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
For The Year Ended 30 June 2004**

3. CALLED UP SHARE CAPITAL

Authorised:			2004	2003
Number:	Class:	Nominal value:	£	£
100,000	Ordinary A Shares	£0.01	1,000	1,000
100,000	Ordinary B Shares	£0.01	<u>1,000</u>	<u>1,000</u>
			<u>2,000</u>	<u>2,000</u>

Allotted, issued and fully paid:			2004	2003
Number:	Class:	Nominal value:	£	£
16,417	Ordinary A Shares	£0.01	164	108
(2003 - 10,777)				
10,999	Ordinary B Shares	£0.01	110	108
(2003 - 10,777)			—	—
			<u>274</u>	<u>216</u>

The following fully paid shares were allotted during the year at a premium as shown below:

5,640 Ordinary A Shares shares of £0.01 each at 20.11 per share

222 Ordinary B Shares shares of £0.01 each at 22.51 per share

4. ULTIMATE CONTROLLING PARTY

The ultimate controlling party are the directors.

MAN BYTES DOG LIMITED

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
MAN BYTES DOG LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2004 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Wellers Accountants
Stuart House
55 Catherine Place
London
SW1E 6DY

Date: 4 September 2004