

COMPANIES HOUSE

No 3487609

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002  
FOR  
PORTLAND CERAMICS LIMITED**



**PORTLAND CERAMICS LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2002**

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**PORTLAND CERAMICS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2002**

**DIRECTORS:**

Mr C Brooks  
Mr J M Prentice  
Mr P Douty

**SECRETARY:**

S Fennell

**REGISTERED OFFICE:**

1 Thane Road West  
Nottingham  
NG2 3AA

**REGISTERED NUMBER:**

3487609 (England and Wales)

**AUDITORS:**

Hanley & Co  
Chartered Accountants  
Registered Auditors  
18 Church Street  
Ashton under Lyne  
OL6 6XE

## **PORTLAND CERAMICS LIMITED**

### **REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2002**

The directors present their report with the financial statements of the company for the year ended 31 March 2002.

#### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of a dental laboratory.

#### **REVIEW OF BUSINESS**

The results for the year and financial position of the company are as shown in the annexed financial statements.

#### **DIVIDENDS**

No dividends will be distributed for the year ended 31 March 2002.

#### **DIRECTORS**

The details of directors in office on 31st March 2002 are shown on page 1. There have been the following changes to the board of directors during the year and up to the date of signing the financial statements:-

##### Appointments

C R Grimsdell

N A Usher

##### Date

13<sup>th</sup> September 2002

2<sup>nd</sup> August 2002

##### Resignations

C Brooks

P S Douty

##### Date

13<sup>th</sup> September 2002

2<sup>nd</sup> August 2002

#### **REMUNERATION OF DIRECTORS AND DIRECTORS' SHAREHOLDING**

Details of the remuneration and shareholdings of the directors are included in notes 21 and 22 on pages 13 to 15.

#### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company 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;
- 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 are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **ON BEHALF OF THE BOARD:**

  
S Fennell - SECRETARY

Dated: 28<sup>th</sup> January 2003

## **PORTLAND CERAMICS LIMITED**

### **REPORT OF THE INDEPENDENT AUDITORS TO THE SHAREHOLDERS OF PORTLAND CERAMICS LIMITED**

We have audited the financial statements of Portland Ceramics Limited for the year ended 31 March 2002 on pages four to sixteen. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of directors and auditors**

As described on page two the company's directors are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Report of the Directors is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Report of the Directors and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2002 and of its loss for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Hanley & Co  
Chartered Accountants  
Registered Auditors  
18 Church Street  
Ashton under Lyne  
OL6 6XE

Dated: 29/1/2003

**PORTLAND CERAMICS LIMITED**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2002**

		<u>2002</u>	<u>2001</u>
	Notes	£	£
<b>TURNOVER</b>		1,325,750	1,075,594
Cost of sales		<u>(827,005)</u>	<u>(544,090)</u>
<b>GROSS PROFIT</b>		498,745	531,504
Administrative expenses		<u>(525,126)</u>	<u>(239,416)</u>
		(26,381)	292,088
Other operating income		<u>20,215</u>	<u>9,789</u>
<b>OPERATING (LOSS)/PROFIT</b>	3	(6,166)	301,877
Diminution of buildings	4	<u>(51,250)</u>	<u>-</u>
		(57,416)	301,877
Interest receivable and similar income		<u>-</u>	<u>174</u>
		(57,416)	302,051
Interest payable and similar charges	5	<u>(5,679)</u>	<u>(8,594)</u>
<b>(LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		(63,095)	293,457
Tax on (loss)/profit on ordinary activities	6	<u>(13,291)</u>	<u>(103,642)</u>
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR AFTER TAXATION</b>		(76,386)	189,815
Dividends	7	<u>-</u>	<u>(137,500)</u>
		(76,386)	52,315
Retained profit brought forward		<u>100,462</u>	<u>48,147</u>
<b>RETAINED PROFIT CARRIED FORWARD</b>		<u><u>£24,076</u></u>	<u><u>£100,462</u></u>

**CONTINUING OPERATIONS**

None of the company's activities were acquired or discontinued during the current and previous years.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no recognised gains or losses other than the loss for the current year and the profit for the previous year.

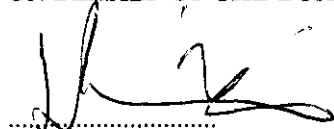
The notes form part of these financial statements


**PORTLAND CERAMICS LIMITED**

**BALANCE SHEET  
31 MARCH 2002**

		<u>2002</u>	<u>2001</u>
	Notes	£	£
<b>FIXED ASSETS:</b>			
Intangible assets	8	18,000	21,000
Tangible assets	9	<u>471,209</u>	<u>182,696</u>
		<u>489,209</u>	<u>203,696</u>
<b>CURRENT ASSETS:</b>			
Stocks	10	36,574	15,000
Debtors	11	137,100	170,713
Cash at bank and in hand		<u>163,969</u>	<u>4,088</u>
		337,643	189,801
<b>CREDITORS:</b> Amounts falling due within one year	12	<u>(182,890)</u>	<u>(224,582)</u>
<b>NET CURRENT ASSETS/(LIABILITIES):</b>		<u>154,753</u>	<u>(34,781)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		643,962	168,915
<b>CREDITORS:</b> Amounts falling due after more than one year	13	(615,274)	(61,079)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>	16	<u>(4,512)</u>	<u>(7,274)</u>
		<u>£24,176</u>	<u>£100,562</u>
<b>CAPITAL AND RESERVES:</b>			
Called up share capital	17	100	100
Profit and loss account		<u>24,076</u>	<u>100,462</u>
<b>SHAREHOLDERS' FUNDS:</b>	20	<u>£24,176</u>	<u>£100,562</u>

**ON BEHALF OF THE BOARD:**

  
 .....  
 - DIRECTOR J. M. Prentice

  
 .....  
 - DIRECTOR C. Grimsell

Approved by the Board on 28<sup>th</sup> January 2003

# PORTLAND CERAMICS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention.

#### Turnover

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

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 1998, is being written off evenly over its estimated useful life of 10 years.

#### 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 - 20% reducing balance basis.

Fixtures and fittings - 20% reducing balance basis.

Motor vehicles - 25% reducing balance basis.

Buildings - 1% straight line basis.

#### Stocks

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

#### 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 directors, there is reasonable probability that the liability will not arise in the foreseeable future.

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account as incurred.

### 2. STAFF COSTS

	2002 £	2001 £
Wages and salaries	750,659	308,799
Social security costs	-	26,540
	<u>750,659</u>	<u>335,339</u>

The average monthly number of employees during the year was as follows:

2002	2001
<u>40</u>	<u>22</u>



**PORTLAND CERAMICS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**3. OPERATING (LOSS)/PROFIT**

The operating loss (2001 - operating profit) is stated after charging:

	2002	2001
	£	£
Hire of plant and machinery	21,890	21,756
Depreciation - owned assets	76,423	13,943
Loss on disposal of fixed assets	2,800	-
Goodwill written off	<u>3,000</u>	<u>3,000</u>
Directors' emoluments	<u>-</u>	<u>33,800</u>

**4. EXCEPTIONAL ITEMS**

Permanent diminution in value of buildings sold after the year end for less than cost.

**5. INTEREST PAYABLE AND SIMILAR CHARGES**

	2002	2001
	£	£
Bank loan interest	2,514	6,637
Hire purchase	<u>3,165</u>	<u>1,957</u>
	<u>5,679</u>	<u>8,594</u>

**6. TAXATION**

**Analysis of the tax (credit)/charge**

The tax (credit)/charge on the loss on ordinary activities for the year was as follows:

	2002	2001
	£	£
Current tax:		
UK corporation tax	(13,417)	96,368
Prior years adjustment	29,470	-
Total current tax	<u>16,053</u>	<u>96,368</u>
Deferred tax:		
Deferred taxation	<u>(2,762)</u>	<u>7,274</u>
Tax on (loss)/profit on ordinary activities	<u>13,291</u>	<u>103,642</u>

**PORTLAND CERAMICS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**TAXATION (continued)**

**Factors affecting the tax (credit)/charge**

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	2002 £	2001 £
(Loss)/profit on ordinary activities before tax	(63,095)	293,457
(Loss)/profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 30% (2001 – 30%)	(18,929)	88,037
Effects of:		
Expenses not deductible for tax purposes	2,750	7,355
Depreciation for period in excess of capital allowances	2,762	976
Prior years adjustment	29,470	-
Current tax (credit)/charge	16,053	96,368

**7. DIVIDENDS**

	2002 £	2001 £
Equity shares:		
Ordinary interim - paid	-	137,500

**8. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST:</b>	
At 1 April 2001 and 31 March 2002	30,000
<b>AMORTISATION:</b>	
At 1 April 2001	9,000
Charge for year	3,000
At 31 March 2002	12,000
<b>NET BOOK VALUE:</b>	
At 31 March 2002	18,000
At 31 March 2001	21,000

**PORTLAND CERAMICS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**9. TANGIBLE FIXED ASSETS**

	<u>Freehold property</u>	<u>Buildings</u>	<u>Plant and machinery</u>
	£	£	£
<b>COST:</b>			
At 1 April 2001	1,500	130,000	72,038
Additions	-	-	238,939
At 31 March 2002	<u>1,500</u>	<u>130,000</u>	<u>310,977</u>
<b>DEPRECIATION:</b>			
At 1 April 2001	-	3,935	30,111
Charge for year	-	52,565	16,886
At 31 March 2002	-	<u>56,500</u>	<u>46,997</u>
<b>NET BOOK VALUE:</b>			
At 31 March 2002	<u>1,500</u>	<u>73,500</u>	<u>263,980</u>
At 31 March 2001	<u>1,500</u>	<u>126,065</u>	<u>41,927</u>

	<u>Fixtures and fittings</u>	<u>Motor vehicles</u>	<u>Totals</u>
	£	£	£
<b>COST:</b>			
At 1 April 2001	12,732	15,090	231,360
Additions	116,307	15,490	370,736
Disposals	-	(15,090)	(15,090)
At 31 March 2002	<u>129,039</u>	<u>15,490</u>	<u>587,006</u>
<b>DEPRECIATION:</b>			
At 1 April 2001	6,091	8,527	48,664
Charge for year	4,919	2,053	76,423
Eliminated on disposals	-	(9,290)	(9,290)
At 31 March 2002	<u>11,010</u>	<u>1,290</u>	<u>115,797</u>
<b>NET BOOK VALUE:</b>			
At 31 March 2002	<u>118,029</u>	<u>14,200</u>	<u>471,209</u>
At 31 March 2001	<u>6,641</u>	<u>6,563</u>	<u>182,696</u>

**PORTLAND CERAMICS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**10. STOCKS**

	2002	2001
	£	£
Stock & work in progress	<u>36,574</u>	<u>15,000</u>

**11. DEBTORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	2002	2001
	£	£
Trade debtors	121,825	155,438
Prepayments	<u>15,275</u>	<u>15,275</u>
	<u>137,100</u>	<u>170,713</u>

**12. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	2002	2001
	£	£
Hire purchase contracts (see note 15)	1,819	7,145
Trade creditors	140,071	47,611
Directors current accounts	-	57,003
Social security & other taxes	-	10,269
Taxation	-	96,333
Accrued expenses	<u>41,000</u>	<u>6,221</u>
	<u>182,890</u>	<u>224,582</u>

**PORTLAND CERAMICS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**13. CREDITORS: AMOUNTS FALLING  
DUE AFTER MORE THAN ONE YEAR**

	2002 £	2001 £
Bank loans (see note 14)	-	50,838
Other Creditors	612,091	-
Hire purchase contracts (see note 15)	<u>3,183</u>	<u>10,241</u>
	<u>615,274</u>	<u>61,079</u>

**14. LOANS AND OVERDRAFTS**

An analysis of the maturity of loans and overdrafts is given below:

	2002 £	2001 £
Amounts falling due between one and two years:		
Bank loans	<u>-</u>	<u>16,435</u>
Amounts falling due between two and five years:		
Bank loans	<u>-</u>	<u>34,403</u>

**15. OBLIGATIONS UNDER HIRE PURCHASE CONTRACTS AND LEASES**

	2002 £	Hire purchase contracts 2001 £
Gross obligations repayable:		
Within one year	1,819	7,145
Between one and five years	<u>3,183</u>	<u>10,241</u>
	<u>5,002</u>	<u>17,386</u>
Net obligations repayable:		
Within one year	1,819	7,145
Between one and five years	<u>3,183</u>	<u>10,241</u>
	<u>5,002</u>	<u>17,386</u>

**PORTLAND CERAMICS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**15. OBLIGATIONS UNDER HIRE PURCHASE CONTRACTS AND LEASES – (continued)**

The following payments are committed to be paid within one year:

	Land and buildings operating leases	
	2002	2001
	£	£
Expiring:		
In more than five years	<u>80,000</u>	<u>-</u>

**16. PROVISIONS FOR LIABILITIES AND CHARGES**

	2002	2001
	£	£
Deferred taxation	<u>4,512</u>	<u>7,274</u>

	Deferred tax
	£
Balance at 1 April 2001	7,274
Accelerated capital allowances	<u>(2,762)</u>
Balance at 31 March 2002	<u>4,512</u>

**17. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	2002	2001
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted and issued:				
Number:	Class:	Nominal value:	2002	2001
			£	£
100	Share capital 1	£1	<u>100</u>	<u>100</u>

The whole of the issued share capital of the Company, being 100 ordinary shares of £1 each, was purchased by Boots the Chemists Limited on 30 March 2001.

**18. ULTIMATE PARENT COMPANY**

The company's immediate holding company (which is also the immediate controlling party) is Boots the Chemists Limited and its ultimate holding company (which is also the ultimate controlling party) is The Boots Company PLC, a company incorporated in Great Britain and registered in England and Wales. The results of the company are included in the group financial statements of The Boots Company PLC. Copies of the group financial statements may be obtained from 1 Thane Road West, Nottingham, NG2 3AA. The Company is exempt from disclosing transactions with other group undertakings and investees of the group qualifying as related parties as permitted by paragraph 3 of Financial Reporting Standard 8.

# **PORTLAND CERAMICS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002**

### **19. CAPITAL COMMITMENTS**

	2002 £	2001 £
Contracted but not provided for in the financial statements	-	-

### **20. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS**

	2002 £	2001 £
(Loss)/Profit for the financial year	(76,386)	189,815
Dividends	-	(137,500)
<b>Net (reduction)/addition to shareholders' funds</b>	<b>(76,386)</b>	<b>52,315</b>
Opening shareholders' funds	100,562	48,247
<b>Closing shareholders' funds</b>	<b>24,076</b>	<b>100,562</b>
Equity interests	24,076	100,562

### **21. DIRECTORS' REMUNERATION**

	2002 £000	2001 £000
i) Directors' emoluments for services to company	-	34.2
ii) Monies received from long term bonus scheme	-	-
iii) (a) The remuneration of the highest paid director, excluding pension contributions	-	12
(b) (i) Increase in accrued pension during the year, including inflation	-	-
(ii) Accumulated total accrued pension at year end	-	-

The highest paid director did not receive or exercise any share options during the year.

iv) Number of directors who are members of the defined benefit pension schemes	-	3
v) Number of directors who had exercised options during the year (who are not directors of the ultimate holding company) -	-	-

### **22. DIRECTORS' SHAREHOLDINGS AND SHARE OPTIONS**

The beneficial interests of the directors, who are not directors of the ultimate holding company, and their families, in the share capital of the ultimate holding company at 31st March 2002 are shown below. No director holds any loan capital in the ultimate holding company. The share interests of the directors of the ultimate holding company are included in those group financial statements.

**PORTLAND CERAMICS LIMITED**

**NOTES FOR THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**22. DIRECTORS' SHAREHOLDERS AND SHARE OPTIONS (continued)**

		Ordinary shares under executive and SAYE options						
Ordinary shares 2002	Ordinary shares 2001	Ordinary shares under options 2002	Average option price 2002	Exercised during the year	Exercise price	Market price at date of exercise	Granted during the year	Ordinary Shares under options 2001
P S Douty	-	10,238	630.0p	-	-	-	10,238	-
C Brooks	-	6,069	594.0p	-	-	-	6,069	-

\* At the date of appointment

The market price of the ultimate holding company's shares at 31st March 2002 was 672.5p. The range of market prices during the year was 565p to 694.5p. Prices shown for options exercised during the year represent the weighted average of prices. The average option price for 2002 represents the weighted average price for options outstanding at 31st March 2002.

Under a savings related scheme options may be granted to qualifying employees to subscribe for ordinary shares at approximately 80% of market price.

Certain directors were granted options to subscribe for ordinary shares in The Boots Company PLC under an executive share options scheme. These options become exercisable 3 years after grant if the performance target is met. Such options are exercisable up to 10 years from grant at option prices of 630p and 594p.

The table on below shows the number of shares in The Boots Company PLC (the ultimate holding company) over which certain directors have been granted conditional rights under the Long Term Bonus scheme operated by The Boots Company PLC. Under the Long Term Bonus scheme, at the end of a four year performance cycle, (three years for the schemes commenced in 2002) half the bonus earned is paid in cash and half is converted into an equivalent number of shares. The individual will normally become entitled to receive those shares only after remaining employed for a further three years for all schemes up to and including that which commenced in 1997. For schemes which commenced thereafter, the individual becomes entitled to receive those shares immediately after grant.

Ordinary shares conditional awards				
	31st March 2002	Exercised during the year	Lapsed during the year	Granted during the year
<b>Long Term Bonus scheme</b>				
P S Douty	2,933	-	-	-
				2,933

\* At date of appointment

The table below shows the number of shares in The Boots Company PLC (the ultimate holding company) that have been conditionally awarded to certain directors under The Boots Company All Employees Share Ownership Plan 2000. The employee will normally become unconditionally entitled to these shares after remaining employed for a further three years.



**PORTLAND CERAMICS LIMITED**

**NOTES FOR THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2002**

**22. DIRECTORS' SHAREHOLDERS AND SHARE OPTIONS (continued)**

**CONDITIONAL ENTITLEMENT AWARD UNDER THE ALL EMPLOYEE SHARE OWNERSHIP PLAN 2000**

	<b>31 MARCH 2002</b>	<b>AWARDED DURING THE YEAR</b>	<b>31 MARCH 2001</b>
P S Douty	42	-	42
C Brooks	42	-	42
J M Prentice	69	-	69

\* At date of appointment

As a potential beneficiary, each director is deemed to have an interest in a total of 18,229,074 ordinary shares of the company held by the following employee trusts, namely, Boots ESOP\*\* Trust Limited (established to facilitate the operation of the company's executive bonus schemes), Boots (QUEST) Trustee Limited (established in connection with the company's UK all-employee SAYE Share Option Scheme) and Boots Share Plan Trustee Limited (established in connection with The Boots Company's All Employee Share Ownership Plan 2000).

\*\* Employee Share Ownership Plan