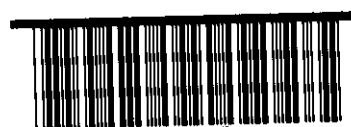


**Registration number 3596560**

**Berkshire Medical Supplies Limited**

**Abbreviated financial statements**

**for the year ended 31 March 2002**



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# **Berkshire Medical Supplies Limited**

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**Independent auditors' report to Berkshire Medical Supplies Limited  
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Berkshire Medical Supplies Limited for the year ended 31 March 2002 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing 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 to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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 Companies Act 1985 in respect of the year ended 31 March 2002, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

**Leftley Rowe and Company  
Chartered Accountants and  
Registered Auditors**

**6 August 2002**



**Fitzgerald House  
Willowcourt Avenue  
Kenton, Harrow  
Middlesex  
HA3 8ES**

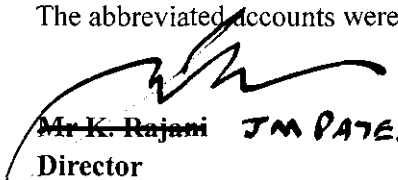
# Berkshire Medical Supplies Limited

## Abbreviated balance sheet as at 31 March 2002

		2002		2001	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		155,873		165,615
Tangible assets	2		18,391		23,079
			<u>174,264</u>		<u>188,694</u>
<b>Current assets</b>					
Stocks		121,765		66,019	
Debtors		159,166		87,901	
Cash at bank and in hand		46,903		51,446	
		<u>327,834</u>		<u>205,366</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(181,800)</u>		<u>(159,712)</u>	
<b>Net current assets</b>			<u>146,034</u>		<u>45,654</u>
<b>Total assets less current liabilities</b>			320,298		234,348
<b>Creditors: amounts falling due after more than one year</b>	3		<u>(147,596)</u>		<u>(166,572)</u>
<b>Net assets</b>			<u><u>172,702</u></u>		<u><u>67,776</u></u>
<b>Capital and reserves</b>					
Called up share capital	4		80		80
Profit and loss account			172,622		67,696
<b>Shareholders' funds</b>			<u><u>172,702</u></u>		<u><u>67,776</u></u>

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 5 August 2002 and signed on its behalf by

  
**Mr K. Rajani** **JM PATEL**  
 Director

The notes on pages 3 to 5 form an integral part of these financial statements.

## **Berkshire Medical Supplies Limited**

### **Notes to the abbreviated financial statements for the year ended 31 March 2002**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention .

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual installments over its estimated useful economic life of 20 years.

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
-------------------------------------	---------------------

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

##### **1.6. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

# Berkshire Medical Supplies Limited

## Notes to the abbreviated financial statements for the year ended 31 March 2002

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
<b>Cost</b>			
At 1 April 2001	194,841	38,378	233,219
Additions	-	1,443	1,443
At 31 March 2002	194,841	39,821	234,662
<b>Depreciation and Provision for diminution in value</b>			
At 1 April 2001	29,226	15,299	44,525
Charge for year	9,742	6,131	15,873
At 31 March 2002	38,968	21,430	60,398
<b>Net book values</b>			
At 31 March 2002	155,873	18,391	174,264
At 31 March 2001	165,615	23,079	188,694
3. Creditors: amounts falling due after more than one year		2002 £	2001 £
Include the following:			
Installments repayable after more than five years		74,636	93,612
Secured creditors		165,836	184,812
The loans are secured by a fixed and floating charge over all of the company's assets.			
4. Share capital		2002 £	2001 £
<b>Authorised equity</b>			
100 Ordinary shares of £1 each		100	100
<b>Allotted, called up and fully paid equity</b>			
80 Ordinary shares of £1 each		80	80

**Berkshire Medical Supplies Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 March 2002**

..... continued

**5. Related party transactions**

Mr J.M. Patel is a trustee of a pension scheme known as Manipen. During the year the company rented premises from Manipen for £14,000 (2001 - £14,000)