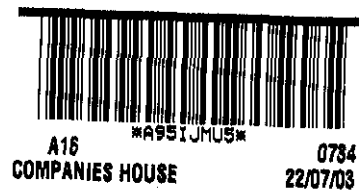


# ROCHESTER INFORMATION SYSTEMS LIMITED

Registered in England No. **3598141**

ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2002

HEYWOOD SHEPHERD  
CHARTERED ACCOUNTANTS



**AUDITORS' REPORT TO  
ROCHESTER INFORMATION SYSTEMS LIMITED  
PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts set out on pages 2 to 4 together with the accounts of the company prepared under section 226 of the Companies Act 1985 for the year ended 30th September 2002.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the 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 consider necessary to confirm, by reference to the audited accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts have been properly prepared from those accounts. 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 full accounts.

**Opinion**

In our Opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985, in respect of the year ended 30th September 2002, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with that section.

1 Park Street  
MACCLESFIELD  
SK11 6SR

Date : 30th May 2003

*Heywood Shepherd*

**HEYWOOD SHEPHERD  
Chartered Accountants  
and Registered Auditors**

## ROCHESTER INFORMATION SYSTEMS LIMITED

## BALANCE SHEET

As at 30th September 2002

	Notes	2002	2001
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	2	23,589	12,400
<b>CURRENT ASSETS</b>			
Stocks		334,654	149,102
Debtors		813,389	640,847
Cash at Bank		0	0
		<u>1,148,043</u>	<u>789,949</u>
<b>PREPAYMENTS</b>		<u>32,470</u>	<u>42,699</u>
		<u>1,180,513</u>	<u>832,648</u>
<b>CREDITORS</b>		<u>(977,392)</u>	<u>(563,006)</u>
Amounts falling due within one year			
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>203,121</u>	<u>269,642</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>226,710</u>	<u>282,042</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		<u>(16,388)</u>	<u>0</u>
		<u>£210,322</u>	<u>£282,042</u>
<b>CAPITAL AND RESERVES</b>			
<b>CALLED UP SHARE CAPITAL</b>	3	100	100
<b>SHARE PREMIUM ACCOUNT</b>		24,998	24,998
<b>RESERVES</b>			
Profit and Loss Account		<u>185,224</u>	<u>256,944</u>
		<u>£210,322</u>	<u>£282,042</u>

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



G W James

Approved by the Board on 30th May 2003

The notes on pages 2 to 4 form an integral part of these Accounts

# **ROCHESTER INFORMATION SYSTEMS LIMITED**

## **NOTES TO THE ACCOUNTS**

**Year to 30th September 2002**

### **1. ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with applicable accounting standards. The particular accounting policies adopted are described below.

#### **a) Accounting Convention**

The financial statements are prepared in accordance with the historical cost convention.

#### **b) Turnover**

Turnover represents the aggregate of amounts receivable for services supplied in the ordinary course of business, excluding value added tax.

#### **c) Tangible Fixed Assets**

Tangible fixed assets are stated at cost. Depreciation is provided to write off their cost on a reducing balance basis as follows :

Office Equipment : 33%

#### **d) Stocks**

Stock is valued at the lower of cost or net realisable value, whichever is appropriate.

#### **e) Cash Flow Statement**

The company has taken advantage of the exemption permitted by FRS1 whereby a cash flow statement need not be prepared by a small company as defined in the Companies Act 1985.

### **2. TANGIBLE FIXED ASSETS**

	<b>Office Equipment</b>
<b>COST</b>	
As at 30th September 2001	31,811
Disposals	0
Additions	<u>22,983</u>
As at 30th September 2002	<u><u>54,794</u></u>
<b>DEPRECIATION</b>	
As at 30th September 2001	19,411
Charge for Year	11,794
Depreciation on Disposals	<u>0</u>
As at 30th September 2002	<u><u>31,205</u></u>
<b>NET BOOK VALUES</b>	
As at 30th September 2002	<u><u>23,589</u></u>
As at 30th September 2001	<u><u>12,400</u></u>

## ROCHESTER INFORMATION SYSTEMS LIMITED

## NOTES TO THE ACCOUNTS

Year to 30th September 2002

## 3. SHARE CAPITAL

2002

2001

Ordinary Shares of £1 each

Authorised

100100

Issued and Fully Paid

100100