

Abbreviated Financial Statements
for the Year Ended 31 December 2002
for
ROSTER MANAGEMENT LIMITED



ROSTER MANAGEMENT LIMITED

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for the Year Ended 31 December 2002**

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ROSTER MANAGEMENT LIMITED

**Company Information
for the Year Ended 31 December 2002**

DIRECTORS:

M Malitskie
K Dunkinson
J F Laurie
S G Hammond

SECRETARY:

M Malitskie

REGISTERED OFFICE:

Blisworth Hill Barns
Stoke Road
Blisworth
Northants NN7 3DB

REGISTERED NUMBER:

3978197 (England and Wales)

AUDITORS:

Landau Morley
Chartered Accountants and
Registered Auditors
Lanmor House
370/386 High Road
Wembley
Middlesex HA9 6AX

ROSTER MANAGEMENT LIMITED

**Report of the Independent Auditors to
ROSTER MANAGEMENT LIMITED
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated financial statements on pages three to five, together with the full financial statements of the company for the year ended 31 December 2002 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements 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 financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements 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 financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered 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 full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to five are properly prepared in accordance with those provisions.

Landau Morley
Chartered Accountants and
Registered Auditors
Lanmor House
370/386 High Road
Wembley
Middlesex HA9 6AX

A handwritten signature in dark ink, appearing to read 'Landau Morley', with a horizontal line underneath the name.

Dated: 8 October 2003


ROSTER MANAGEMENT LIMITED

ABBREVIATED BALANCE SHEET
31 December 2002

		<u>2002</u>		<u>2001</u>	
	Notes	£	£	£	£
FIXED ASSETS:					
Intangible assets	2		5,600		8,200
Tangible assets	3		24,775		23,856
			<u>30,375</u>		<u>32,056</u>
CURRENT ASSETS:					
Debtors		111,303		49,734	
Cash at bank and in hand		9,715		1,602	
		<u>121,018</u>		<u>51,336</u>	
CREDITORS: Amounts falling due within one year		<u>84,978</u>		<u>68,005</u>	
NET CURRENT ASSETS/(LIABILITIES):			<u>36,040</u>		<u>(16,669)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>66,415</u>		<u>15,387</u>
CREDITORS: Amounts falling due after more than one year			<u>1,250</u>		<u>-</u>
			<u><u>£65,165</u></u>		<u><u>£15,387</u></u>
CAPITAL AND RESERVES:					
Called up share capital	4		110		104
Profit and loss account			65,055		15,283
SHAREHOLDERS' FUNDS:			<u><u>£65,165</u></u>		<u><u>£15,387</u></u>

These abbreviated financial statements 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:


J.F. Laurie - DIRECTOR

Approved by the Board on 8 October 2003

The notes form part of these financial statements

ROSTER MANAGEMENT LIMITED

Notes to the Abbreviated Financial Statements for the Year Ended 31 December 2002

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.

Intangible assets

This represents intellectual property rights in software and is being written off over 5 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on cost
Motor vehicles	- 25% 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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. INTANGIBLE FIXED ASSETS

	Total
	<hr/>
	£
COST:	
At 1 January 2002	
and 31 December 2002	13,000
	<hr/>
AMORTISATION:	
At 1 January 2002	4,800
Charge for year	2,600
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At 31 December 2002	7,400
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NET BOOK VALUE:	
At 31 December 2002	5,600
	<hr/>
At 31 December 2001	8,200
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ROSTER MANAGEMENT LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS **For The Year Ended 31 December 2002**

3. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 January 2002	32,183
Additions	45,650
Disposals	(45,709)
	<u>32,124</u>
At 31 December 2002	<u>32,124</u>
DEPRECIATION:	
At 1 January 2002	8,327
Charge for year	9,857
Eliminated on disposals	(10,835)
	<u>7,349</u>
At 31 December 2002	<u>7,349</u>
NET BOOK VALUE:	
At 31 December 2002	<u>24,775</u>
At 31 December 2001	<u>23,856</u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2002 £	2001 £
60,000	Ordinary	£1	60,000	60,000
100	Ordinary A	£1	100	-
			<u>60,100</u>	<u>60,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2002 £	2001 £
104	Ordinary	£1	104	104
6	Ordinary A	£1	6	-
			<u>110</u>	<u>104</u>

The following shares were allotted and fully paid for cash at par during the year:

6 Ordinary A shares of £1 each