

Company Registration No. 04452569 (England and Wales)

MARKET DRINK 2002 LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2005

Vantis



MARKET DRINK 2002 LIMITED

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MARKET DRINK 2002 LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 DECEMBER 2005

| | Notes | 2005 £ | £ | 2004 £ | £ |
|---|-------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Investments | 2 | | 1 | | 1 |
| Current assets | | | | | |
| Debtors | | 211 | | 161 | |
| Cash at bank and in hand | | 5,156 | | 4,731 | |
| | | <u>5,367</u> | | <u>4,892</u> | |
| Creditors: amounts falling due within one year | | <u>(258,683)</u> | | <u>(256,574)</u> | |
| Net current liabilities | | | <u>(253,316)</u> | | <u>(251,682)</u> |
| Total assets less current liabilities | | | <u>(253,315)</u> | | <u>(251,681)</u> |
| Capital and reserves | | | | | |
| Called up share capital | 3 | | 1 | | 1 |
| Profit and loss account | | | <u>(253,316)</u> | | <u>(251,682)</u> |
| Shareholders' funds | | | <u>(253,315)</u> | | <u>(251,681)</u> |

In preparing these abbreviated accounts:

- The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- The director acknowledges her responsibilities for:
 - ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 25 April 2006



Miss A Langmann
Director

MARKET DRINK 2002 LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2005

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Miss A Langmann, the company's controlling party has agreed to provide sufficient funds to enable the company to continue operating and to meet its liabilities as they fall due. On this basis, the director considers it appropriate to prepare the financial statements on a going concern basis.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable accounting standards, which have been applied consistently (except as otherwise stated).

1.3 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.4 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 248 of the Companies Act 1985 not to prepare group accounts.

MARKET DRINK 2002 LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2005

2 Fixed assets

| | Investments £ |
|---|------------------|
| Cost | |
| At 1 January 2005 & at 31 December 2005 | 126,288 |
| Depreciation | |
| At 1 January 2005 & at 31 December 2005 | 126,287 |
| Net book value | |
| At 31 December 2005 | 1 |
| At 31 December 2004 | 1 |

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

| Company | Country of registration or incorporation | Class | Shares held % |
|--------------------------------|---|----------|------------------|
| Subsidiary undertakings | | | |
| Critica Limited | England & Wales | Ordinary | 100.00 |

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

| | Principal activity | Capital and reserves 2005 £ | Profit for the year 2005 £ |
|-----------------|-------------------------------|--------------------------------------|-------------------------------------|
| Critica Limited | Software Development and sale | (3,912,857) | (974,901) |

3 Share capital

| | 2005 £ | 2004 £ |
|---|-----------|-----------|
| Authorised | | |
| 100 Ordinary shares of £1 each | 100 | 100 |
| Allotted, called up and fully paid | | |
| 1 Ordinary shares of £1 each | 1 | 1 |

4 Transactions with directors

At the year end, the company owed £255,059 (2004 : £252,721) to A Langmann, a director.