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Company Registration No. 3950082 (England and Wales)



**DIARY LINK LIMITED**  
**DIRECTOR'S REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2003**



**GERALD EDELMAN**  
CHARTERED ACCOUNTANTS

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# DIARY LINK LIMITED

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# DIARY LINK LIMITED

## DIRECTOR'S REPORT FOR THE YEAR ENDED 31 MARCH 2003

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The director presents his report and financial statements for the year ended 31 March 2003.

### Principal activities

The principal activity of the company is that of providing a diary and booking service for film and video technicians.

### Director

The following director has held office since 1 April 2002:

G.S. Kliman

### Director's interests

The director's interest in the shares of the company was as stated below:

	Ordinary shares of £ 1 each	
	31 March 2003	1 April 2002
G.S. Kliman	67	99

This report has 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



G.S. Kliman

Director

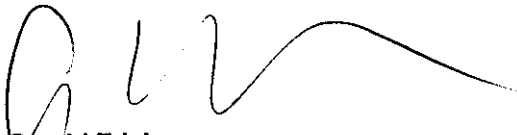
3 June 2003

# DIARY LINK LIMITED

## ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED ACCOUNTS OF DIARY LINK LIMITED

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As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 March 2003, set out on pages 3 to 7 and you consider that the company is exempt from an audit. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us.



Gerald Edelman

Chartered Accountants

3 June 2003

25 Harley Street  
London  
W1G 9BR

# DIARY LINK LIMITED

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2003

	Notes	2003 £	2002 £
Turnover		159,640	154,182
Administrative expenses		(53,908)	(44,649)
<b>Operating profit</b>	<b>2</b>	<b>105,732</b>	<b>109,533</b>
Other interest receivable and similar income		738	1,744
<b>Profit on ordinary activities before taxation</b>		<b>106,470</b>	<b>111,277</b>
Tax on profit on ordinary activities	<b>3</b>	(21,867)	(23,926)
<b>Profit on ordinary activities after taxation</b>		<b>84,603</b>	<b>87,351</b>
Dividends		(54,000)	(22,000)
<b>Retained profit for the year</b>	<b>9</b>	<b>30,603</b>	<b>65,351</b>

# DIARY LINK LIMITED

## BALANCE SHEET AS AT 31 MARCH 2003

	Notes	2003 £	£	2002 £	£
<b>Fixed assets</b>					
Intangible assets	4	148,750		157,500	
Tangible assets	5	2,813		3,309	
		<u>151,563</u>		<u>160,809</u>	
<b>Current assets</b>					
Debtors	6	418		418	
Cash at bank and in hand		48,617		35,216	
		<u>49,035</u>		<u>35,634</u>	
<b>Creditors: amounts falling due within one year</b>	7	(36,588)		(63,036)	
<b>Net current assets/(liabilities)</b>			12,447		(27,402)
<b>Total assets less current liabilities</b>			<u>164,010</u>		<u>133,407</u>
<b>Capital and reserves</b>					
Called up share capital	8	100		100	
Profit and loss account	9	163,910		133,307	
<b>Shareholders' funds</b>			<u>164,010</u>		<u>133,407</u>

In preparing these financial statements:

- 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 his 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 financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The financial statements were approved by the Board on 3 June 2003

G. Kliman  
Director

# DIARY LINK LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2003

### 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 June 2002).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable accounting standards.

#### 1.3 Turnover

Turnover represents amounts receivable for services net of VAT.

#### 1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment - 15% reducing balance basis

2	Operating profit	2003 £	2002 £
	Operating profit is stated after charging:		
	Amortisation of intangible assets	8,750	8,750
	Depreciation of tangible assets	496	584
	Director's emoluments	4,680	4,680
		<u>          </u>	<u>          </u>
3	Taxation	2003 £	2002 £
	Domestic current year tax		
	U.K. corporation tax	21,867	23,926
		<u>          </u>	<u>          </u>
	Current tax charge	21,867	23,926
		<u>          </u>	<u>          </u>

# DIARY LINK LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2003

### 4 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 April 2002 & at 31 March 2003	175,000
<b>Amortisation</b>	
At 1 April 2002	17,500
Charge for the year	8,750
At 31 March 2003	26,250
<b>Net book value</b>	
At 31 March 2003	148,750
At 31 March 2002	157,500

### 5 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 April 2002 & at 31 March 2003	4,418
<b>Depreciation</b>	
At 1 April 2002	1,109
Charge for the year	496
At 31 March 2003	1,605
<b>Net book value</b>	
At 31 March 2003	2,813
At 31 March 2002	3,309

6 Debtors	2003 £	2002 £
Other debtors	418	418



# DIARY LINK LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2003

7	Creditors: amounts falling due within one year	2003 £	2002 £
	Bank loans and overdrafts	-	4
	Taxation and social security	29,019	30,282
	Other creditors	7,569	32,750
		<u>36,588</u>	<u>63,036</u>

8	Share capital	2003 £	2002 £
	<b>Authorised</b>		
	1,000 Ordinary shares of £ 1 each	<u>1,000</u>	<u>1,000</u>
	<b>Allotted, called up and fully paid</b>		
	100 Ordinary shares of £ 1 each	<u>100</u>	<u>100</u>

9	Statement of movements on profit and loss account	Profit and loss account £
	Balance at 1 April 2002	133,307
	Retained profit for the year	30,603
	Balance at 31 March 2003	<u>163,910</u>

### 10 Transactions with directors

Included in creditors is the sum of £4,070 due to Mr G.Kliman (2002 - £22,679). There are no terms as to interest or repayment in respect of this balance.

### 11 Control

During the year, the company was controlled by the director, G.Kliman.