REGISTERED NUMBER: 2273421 (England and Wales)

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2002

FOR

BRIDGER & KAY LIMITED
TRADING AS BRIDGER & KAY AND TEMPLE BAR AUCTIONS

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COMPANIES HOUSE 05/12/02

BRIDGER & KAY LIMITED
TRADING AS BRIDGER & KAY AND TEMPLE BAR AUCTIONS

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For The Year Ended 30th September 2002

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BRIDGER & KAY LIMITED
TRADING AS BRIDGER & KAY AND TEMPLE BAR AUCTIONS

COMPANY INFORMATION
For The Year Ended 30th September 2002

DIRECTOR:	S Ellis
SECRETARY:	H Ellis
REGISTERED OFFICE:	Oakfield 4 Station Close Backwell Bristol BS48 1TJ
REGISTERED NUMBER:	2273421 (England and Wales)
ACCOUNTANTS:	Neil Houghton Accounting Limited Oakfield 4 Station Close Backwell Bristol BS48 1TJ

BRIDGER & KAY LIMITED
TRADING AS BRIDGER & KAY AND TEMPLE BAR AUCTIONS

ABBREVIATED BALANCE SHEET
30th September 2002

	Notes	2002 £	2002 £	2001 £	2001 £
FIXED ASSETS:					
Intangible assets	2		-		-
Tangible assets	3		506		498
Investments	4		44,332		44,332
			44,838		44,830
CURRENT ASSETS:					
Stocks		71,300		78,500	
Debtors		654		1,221	
Cash at bank and in hand		300		1,906	
		72,254		81,627	
CREDITORS: Amounts falling due within one year		47,860		47,399	
NET CURRENT ASSETS:			24,394		34,228
TOTAL ASSETS LESS CURRENT LIABILITIES:			£69,232		£79,058
CAPITAL AND RESERVES:					
Called up share capital	5		200		200
Profit and loss account			69,032		78,858
SHAREHOLDERS' FUNDS:			£69,232		£79,058

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th September 2002.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2002 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

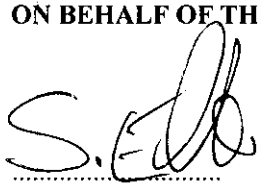
The notes form part of these financial statements

BRIDGER & KAY LIMITED
TRADING AS BRIDGER & KAY AND TEMPLE BAR AUCTIONS

ABBREVIATED BALANCE SHEET
30th September 2002

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:



..... - DIRECTOR

Approved by the Board on 3.12.02

The notes form part of these financial statements

BRIDGER & KAY LIMITED
TRADING AS BRIDGER & KAY AND TEMPLE BAR AUCTIONS

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
For The Year Ended 30th September 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - *25% on reducing balance*

Stocks
Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred taxation
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **INTANGIBLE FIXED ASSETS**

	Total
	£
COST:	
At 1st October 2001 and 30th September 2002	8,000
AMORTISATION:	
At 1st October 2001 and 30th September 2002	8,000
NET BOOK VALUE:	
At 30th September 2002	-

3. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1st October 2001	1,544
Additions	176
At 30th September 2002	1,720
DEPRECIATION:	
At 1st October 2001	1,046
Charge for year	168
At 30th September 2002	1,214
NET BOOK VALUE:	
At 30th September 2002	506
At 30th September 2001	498

4. FIXED ASSET INVESTMENTS

	£
COST:	
At 1st October 2001 and 30th September 2002	44,332
NET BOOK VALUE:	
At 30th September 2002	44,332
At 30th September 2001	44,332

5. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	2002 £	2001 £
1,000	Ordinary	£1	1,000	1,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2002 £	2001 £
200	Ordinary	£1	200	200