

Registration number SC210375

Kirkflow Limited
Abbreviated accounts
for the year ended 31 August 2002

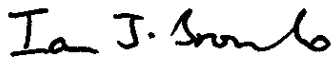


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COMPANIES HOUSE 07/02/03

Kirkflow Limited

**Accountants' report on the unaudited financial statements to the director of
Kirkflow Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2002 set out on pages 2 to 4 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



Ian J Brown & Company

**4 Lothian Street
Dalkeith
Midlothian**

EH22 1DS

Date: 8 January 2003

Kirkflow Limited

**Abbreviated balance sheet
as at 31 August 2002**

		2002		2001	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		10,000		10,000
Creditors: amounts falling due within one year					
		(9,982)		(9,967)	
Net current liabilities			(9,982)		(9,967)
Net assets			18		33
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			16		31
Shareholders' funds			18		33

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 4 form an integral part of these financial statements.

Kirkflow Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 August 2002**

In approving these abbreviated accounts as director of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption under section 249A(1) of the Companies Act 1985 ;
- (b) that no notice has been deposited at the registered office of the company under section 249B(2) requesting that an audit be conducted for the year ended 31 August 2002 and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with section 221, and
 - (2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 8 January 2003 and signed on its behalf by

Gilbert Thomas
Director

A handwritten signature in black ink, appearing to read 'Gilbert Thomas', written over the printed name and title.

The notes on pages 4 to 4 form an integral part of these financial statements.

Kirkflow Limited

Notes to the abbreviated financial statements for the year ended 31 August 2002

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the director consider that a liability to taxation is unlikely to materialise.

2. Fixed assets

	Intangible assets £	Total £
Cost		
At 1 September 2001	10,000	10,000
At 31 August 2002	10,000	10,000
Net book values		
At 31 August 2002	10,000	10,000
At 31 August 2001	10,000	10,000

3. Share capital

	2002 £	2001 £
Authorised equity		
100 Ordinary shares of 1 each	100	100
Allotted, called up and fully paid equity		
2 Ordinary shares of 1 each	2	2