

*Reg. Acc.*

Registered no. 2647496

**DCS JONCARE LIMITED  
( FORMERLY DISABILITY CARE SERVICES LIMITED )**

**ABBREVIATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 1999**



**MEAGER WOOD LOCKE & COMPANY  
WARSTONE HOUSE  
160 WARSTONE LANE  
HOCKLEY  
BIRMINGHAM**

**DCS JONCARE LIMITED  
( FORMERLY DISABILITY CARE SERVICES LIMITED )**

<b>CONTENTS</b>	<b>PAGE</b>
Auditors' report	1
Balance sheet	2
Notes to the abbreviated accounts	4

Colin G. Meager BSc (Econ). FCA  
Christopher B. Locke BA (Econ). FCA

Chartered Accountants  
& Registered Auditors



Meager Wood Locke  
& Company

Warstone House,  
160 Warstone Lane,  
Hockley,  
Birmingham B18 6NN

Telephone: 0121 233 3559  
Fax: 0121 233 4978  
e.mail: gb@mwulacc.demon.co.uk

## **DCS JONCARE LIMITED ( FORMERLY DISABILITY CARE SERVICES LIMITED )**

### **AUDITORS' REPORT TO DCS JONCARE LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of the company for the year ended 28 February 1999 prepared under section 226 of the Companies Act 1985.

#### **Respective responsibilities of director and auditors**

The director is responsible for preparing the abbreviated accounts 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 accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts 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 accounts and that the abbreviated accounts 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 accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985 and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

**MEAGER WOOD LOCKE & COMPANY**  
Registered Auditors

Date: 5/11/99.

WARSTONE HOUSE  
160 WARSTONE LANE  
HOCKLEY  
BIRMINGHAM

**DCS JONCARE LIMITED**  
**( FORMERLY DISABILITY CARE SERVICES LIMITED )**

**ABBREVIATED BALANCE SHEET AT 28 FEBRUARY 1999**

	Note	1999 £	1998 £
<b>FIXED ASSETS</b>	2		
Intangible assets		4,125	6,000
Tangible assets		4,819	3,184
		<u>8,944</u>	<u>9,184</u>
<b>CURRENT ASSETS</b>			
Stocks	90,921	66,547	
Debtors	81,452	74,725	
Cash at bank and in hand	6,225	-	
	<u>178,598</u>	<u>141,272</u>	
<b>CREDITORS</b>			
Amounts falling due within one year	151,037	110,020	
	<u>151,037</u>	<u>110,020</u>	
<b>NET CURRENT ASSETS</b>		27,561	31,252
<b>NET ASSETS</b>		<u>36,505</u>	<u>40,436</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	800	800
Share premium account		1,000	1,000
Profit and loss account		34,705	38,636
<b>SHAREHOLDERS' FUNDS</b>		<u>36,505</u>	<u>40,436</u>

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These financial statements were approved by the board on 5/11/99  
ON BEHALF OF THE BOARD

T J PROUT - DIRECTOR



Date: 5/11/99

T J PROUT - DIRECTOR

The annexed notes form part of these financial statements.

The annexed notes form part of these financial statements.

# **DCS JONCARE LIMITED ( FORMERLY DISABILITY CARE SERVICES LIMITED )**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 1999**

### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

#### **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention.

The effect of events in relation to the year ended 28 February 1999 which occurred before the date of approval of the financial statements by the director, have been included in the statements to the extent required to show a true and fair view of the state of affairs at 28 February 1999 and of the results for the year ended on that date.

#### **Depreciation**

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Office equipment ,Plant and machinery	- 25% per annum of cost
Motor vehicles	- 25% per annum of cost

#### **Intangible Fixed Assets**

Patent and design rights purchased are amortised through the profit and loss account in equal annual instalments over a period of ten years.

#### **Stocks**

Stocks have been valued at the lower of cost and net realisable value.

#### **Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions, all differences being taken to the profit and loss account.

#### **Deferred Taxation**

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is considered that a net liability may crystallise.

#### **Leasing**

Rental payments under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

#### **Pension Costs**

The company operates a pension scheme for the benefit of its director's. The scheme is a defined contribution scheme, and the contributions are charged against profits as they are paid.

**DCS JONCARE LIMITED**  
**( FORMERLY DISABILITY CARE SERVICES LIMITED )**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 1999 (CONT)**

**2. FIXED ASSETS**

	<b>Intangible fixed assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 March 1998	7,500	6,170	13,670
Additions	-	3,959	3,959
Disposals	-	-	-
At 28 February 1999	<u>7,500</u>	<u>10,129</u>	<u>(17,629)</u>
<b>Depreciation</b>			
At 1 March 1998	1,500	2,986	4,486
Charge for the year	1,875	2,324	4,199
Disposals	-	-	-
At 28 February 1999	<u>3,375</u>	<u>5,310</u>	<u>8,685</u>
<b>Net book value</b>			
At 28 February 1999	<u>4,125</u>	<u>4,819</u>	<u>8,944</u>
<i>At 28 February 1998</i>	<u>6,000</u>	<u>3,184</u>	<u>9,184</u>

**3. SHARE CAPITAL**

	<b>1999 £</b>	<b>1998 £</b>
Authorised 800 ordinary shares of £1 each	<u>800</u>	<u>800</u>
Allotted, called up and fully paid 800 ordinary shares of £1 each	<u>800</u>	<u>800</u>