

REGISTERED NUMBER: 1159277 (England and Wales)

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2005

FOR

ABRAPOWER LIMITED



**ABRAPOWER LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH APRIL 2005**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**ABRAPOWER LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30TH APRIL 2005**

<b>DIRECTORS:</b>	R.J. Woodiwiss Mrs B Tropiejko
<b>SECRETARY:</b>	Mrs B Tropiejko
<b>REGISTERED OFFICE:</b>	Romford Road Astonfields Industrial Estate Stafford Staffordshire ST16 3DZ
<b>REGISTERED NUMBER:</b>	1159277 (England and Wales)
<b>ACCOUNTANTS:</b>	Howards Limited Chartered Accountants Newport House Newport Road Stafford Staffordshire ST16 1DA

**ABRAPOWER LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30TH APRIL 2005**

		2005		2004	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Intangible assets	2		1,018		1,018
Tangible assets	3		871,086		906,080
			<u>872,104</u>		<u>907,098</u>
<b>CURRENT ASSETS:</b>					
Stocks		313,717		310,554	
Debtors		1,289,691		786,132	
Cash at bank and in hand		33		194,620	
		<u>1,603,441</u>		<u>1,291,306</u>	
<b>CREDITORS:</b> Amounts falling due within one year	4	1,194,357		1,061,891	
<b>NET CURRENT ASSETS:</b>			<u>409,084</u>		<u>229,415</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			1,281,188		1,136,513
<b>CREDITORS:</b> Amounts falling due after more than one year	4		(102,157)		(152,003)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>			(75,556)		(15,118)
			<u>£1,103,475</u>		<u>£969,392</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	5		100		100
Profit and loss account			1,103,375		969,292
<b>SHAREHOLDERS' FUNDS:</b>			<u>£1,103,475</u>		<u>£969,392</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th April 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their 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 abbreviated accounts

**ABRAPOWER LIMITED**

**ABBREVIATED BALANCE SHEET**  
**30TH APRIL 2005**

These abbreviated accounts 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).

**ON BEHALF OF THE BOARD:**

  
.....  
R.J. Woodiwiss - Director

  
.....  
Mrs B Tropiejko - Director

Approved by the Board on 26.09.05 .....

The notes form part of these abbreviated accounts

**ABRAPOWER LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH APRIL 2005**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The 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).

**Accounting convention**

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards.

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance

**Stocks**

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total</b>
	<b>£</b>
<b>COST:</b>	
At 1st May 2004	
and 30th April 2005	<b>1,018</b>
<b>NET BOOK VALUE:</b>	
At 30th April 2005	<b>1,018</b>
At 30th April 2004	<b>1,018</b>

**ABRAPOWER LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH APRIL 2005**

**3. TANGIBLE FIXED ASSETS**

	<b>Total</b>
	<b>£</b>
<b>COST:</b>	
At 1st May 2004	1,226,878
Additions	3,242
	<hr/>
At 30th April 2005	1,230,120
	<hr/>
<b>DEPRECIATION:</b>	
At 1st May 2004	320,799
Charge for year	38,235
	<hr/>
At 30th April 2005	359,034
	<hr/>
<b>NET BOOK VALUE:</b>	
At 30th April 2005	871,086
	<hr/>
At 30th April 2004	906,080
	<hr/>

**4. CREDITORS**

The following secured debts are included within creditors:

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>133,806</b>	170,600
	<hr/>	<hr/>

**5. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	<b>2005</b>	<b>2004</b>
			<b>£</b>	<b>£</b>
10,000	Ordinary	£1	<b>10,000</b>	10,000
			<hr/>	<hr/>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>2005</b>	<b>2004</b>
			<b>£</b>	<b>£</b>
100	Ordinary	£1	<b>100</b>	100
			<hr/>	<hr/>