

REGISTERED NUMBER: 01569616 (England and Wales)

Unaudited Abbreviated Accounts

For The Year Ended 31st May 2005

for

MACPLANT CONSTRUCTION LTD



MACPLANT CONSTRUCTION LTD

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For The Year Ended 31st May 2005

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MACPLANT CONSTRUCTION LTD

Company Information
For The Year Ended 31st May 2005

DIRECTOR: R W Vincent

SECRETARY: Mrs A Vincent

REGISTERED OFFICE: 33 Meadow Drive
Bude
Cornwall
EX23 8HZ

REGISTERED NUMBER: 01569616 (England and Wales)

ACCOUNTANTS: Potter Baker
Chartered Accountants
20 Western Road
Launceston
Cornwall
PL15 7BA

MACPLANT CONSTRUCTION LTD

Abbreviated Balance Sheet

31st May 2005

		2005		2004	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		60,414		44,690
CURRENT ASSETS:					
Stocks		26,195		6,148	
Debtors		227,107		279,913	
Cash at bank		146,178		64,046	
		399,480		350,107	
CREDITORS: Amounts falling due within one year	3	159,002		121,998	
NET CURRENT ASSETS:			240,478		228,109
TOTAL ASSETS LESS CURRENT LIABILITIES:			300,892		272,799
PROVISIONS FOR LIABILITIES AND CHARGES:			4,678		3,173
			£296,214		£269,626

The notes form part of these abbreviated accounts

MACPLANT CONSTRUCTION LTD

Abbreviated Balance Sheet

31st May 2005

		2005		2004	
	Notes	£	£	£	£
CAPITAL AND RESERVES:					
Called up share capital	4		100		100
Profit and loss account			296,114		269,526
SHAREHOLDERS' FUNDS:			<u>£296,214</u>		<u>£269,626</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st May 2005.

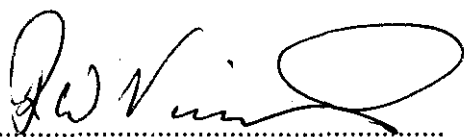
The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2005 in accordance with Section 249B(2) of the Companies Act 1985.

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.

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 W Vincent - Director

Approved by the Board on 10th May 2006.

The notes form part of these abbreviated accounts

MACPLANT CONSTRUCTION LTD

Notes to the Abbreviated Accounts **For The Year Ended 31st May 2005**

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

Fixtures, Fittings and Equipment	- 20% on reducing balance
Motor vehicles	- 25% 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.

MACPLANT CONSTRUCTION LTD

Notes to the Abbreviated Accounts
For The Year Ended 31st May 2005

2. TANGIBLE FIXED ASSETS

	<u>Total</u>
	£
COST:	
At 1st June 2004	88,620
Additions	32,150
Disposals	(22,003)
	<hr/>
At 31st May 2005	98,767
	<hr/>
DEPRECIATION:	
At 1st June 2004	43,930
Charge for year	7,763
Eliminated on disposals	(13,340)
	<hr/>
At 31st May 2005	38,353
	<hr/>
NET BOOK VALUE:	
At 31st May 2005	60,414
	<hr/> <hr/>
At 31st May 2004	44,690
	<hr/> <hr/>

3. CREDITORS

The following secured debts are included within creditors:

	2005	2004
	£	£
Bank overdrafts	7,548	3,924
	<hr/> <hr/>	<hr/> <hr/>

4. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2005	2004
			£	£
100	Ordinary	£1	100	100
			<hr/> <hr/>	<hr/> <hr/>