

Company Registration No. 1722979 (England and Wales)

KEITH ROWE LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2005



KEITH ROWE LIMITED

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KEITH ROWE LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MAY 2005

	Notes	2005 £	£	2004 £	£
Fixed assets					
Tangible assets	2		20,238		16,412
Current assets					
Stocks		5,000		5,000	
Debtors		59,590		59,315	
Cash at bank and in hand		28,603		8,905	
		<u>93,193</u>		<u>73,220</u>	
Creditors: amounts falling due within one year		<u>(67,394)</u>		<u>(54,722)</u>	
Net current assets			<u>25,799</u>		<u>18,498</u>
Total assets less current liabilities			<u>46,037</u>		<u>34,910</u>
Provisions for liabilities and charges			<u>(1,039)</u>		<u>(1,039)</u>
			<u>44,998</u>		<u>33,871</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			44,898		33,771
Shareholders' funds - equity interests			<u>44,998</u>		<u>33,871</u>

KEITH ROWE LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 31 MAY 2005

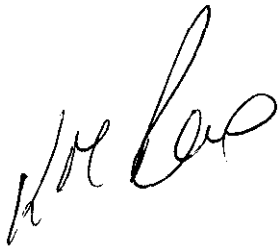
In preparing these financial statements:

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts 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 financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, 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.

The financial statements were approved by the Board on 30 March 2006

K M Rowe
Director



KEITH ROWE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2005

1 Accounting Policies

1.1 Basis of preparation

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2 Turnover

Turnover represents amounts receivable for goods and services.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Dental laboratory equipment	20% reducing balance
Fixtures, fittings & equipment	20% reducing balance

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Pensions

Payments to the company's defined contribution pension scheme are charged to the profit and loss account as they become payable.

1.7 Deferred taxation

The accounting policy in respect of deferred tax has been changed to reflect the requirements of FRS19 - Deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

The above amounts to a change in accounting policy.

KEITH ROWE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2005

2 Fixed assets

	Tangible assets £
Cost	
At 1 June 2004	89,323
Additions	7,554
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At 31 May 2005	96,877
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Depreciation	
At 1 June 2004	72,912
Charge for the year	3,727
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At 31 May 2005	76,639
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Net book value	
At 31 May 2005	20,238
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At 31 May 2004	16,412
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3 Share capital

	2005 £	2004 £
Authorised		
1,000 Ordinary shares of £1 each	1,000	1,000
	<hr/> <hr/>	<hr/> <hr/>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
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