

H & M PLANT (ROCHESTER) LIMITED
Company No. 2094014

ABBREVIATED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2005

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H & M PLANT (ROCHESTER) LIMITED

ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 2005

	Note	£	<u>2005</u> £	£	<u>2004</u> £
FIXED ASSETS					
Tangible assets	2		51,392		29,108
CURRENT ASSETS					
Debtors		150,968		96,833	
Cash at bank and in hand		<u>62,543</u>		<u>38,455</u>	
		213,511		135,288	
CREDITORS					
Amounts falling due within one year		<u>237,456</u>		<u>140,005</u>	
NET CURRENT LIABILITIES			<u>(23,945)</u>		<u>(4,717)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			27,447		24,391
PROVISION FOR LIABILITIES AND CHARGES					
Deferred taxation			<u>3,521</u>		<u>1,735</u>
			<u>23,926</u>		<u>22,656</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>23,826</u>		<u>22,556</u>
			<u>23,926</u>		<u>22,656</u>

Directors statement:

- (a) For the period in question the company was entitled to the exemption conferred by sub-section (1) of Section 249A Companies Act 1985.
- (b) No notice has been deposited under sub-section (2) of Section 249B Companies Act 1985 in relation to its accounts for the financial year.
- (c) The directors acknowledge their responsibilities for (i) ensuring that the company keeps accounting records which comply with Section 221 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 period and of its profit or loss for the financial period in accordance with the requirements of Section 226 Companies Act 1985, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

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

Approved by the board on 19th May 2005.



V. Pallet
Director

H & M PLANT (ROCHESTER) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2005

1. ACCOUNTING POLICIES

a) Basis of accounting

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

b) Depreciation

Depreciation is calculated at the following rates so as to write off the costs of fixed assets over their estimated useful lives taking account of the residual values:

Plant and equipment - 20% on a straight line basis

Motor vehicles - 25% on a straight line basis

c) Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of fixed assets for taxation and accounting purposes. Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date and is measured having regard to the tax rates applicable to each year.

d) Finance Leases

Assets acquired under finance leases and hire purchases contracts are capitalized and liabilities for future installments under the terms of the contracts are included in creditors. Finance charges are expensed to the profit and loss account over the life of each contract to produce a constant rate of charge on the outstanding balance.

H & M PLANT (ROCHESTER) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2005

2. TANGIBLE FIXED ASSETS

	<u>Plant & equipment</u>	<u>Motor vehicles</u>	<u>Total</u>
<u>Cost</u>			£
At 1 st April 2004	88,974	-	88,974
Additions	-	35,750	35,750
Disposals	-	-	-
At 31 st March 2005	<u>88,974</u>	<u>35,750</u>	<u>124,724</u>
<u>Depreciation</u>			
AT 1 st April 2004	59,866	-	59,866
Charge for the year	12,341	1,125	13,466
Eliminated on disposal	-	-	-
At 31 st March 2005	<u>72,207</u>	<u>1,125</u>	<u>73,332</u>
<u>Net book value</u>			
At 31 st March 2005	<u>16,767</u>	<u>34,625</u>	<u>51,392</u>
At 31 st March 2004	<u>29,108</u>	<u>-</u>	<u>29,108</u>

The net book value of plant acquired under hire purchase agreements included in the above is £Nil (2004-£14,018). Depreciation charged for the year ended 31st March 2005 on these assets was £Nil (2004-£6,230).

3. SHARE CAPITAL

	<u>2005</u> £	<u>2004</u> £
<u>Authorised</u>		
10,000 ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
<u>Allotted called up and fully paid</u>		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>