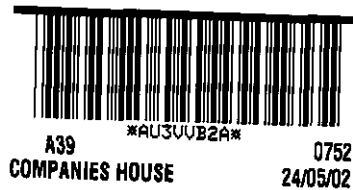


**H & M PLANT (ROCHESTER) LIMITED**  
**Company No. 2094014**

**ABBREVIATED ACCOUNTS FOR THE**  
**YEAR ENDED 31ST MARCH 2002**

**C O N T E N T S**

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# H & M PLANT (ROCHESTER) LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 2002

	Note	2002 £	2001 £
<b>FIXED ASSETS</b>			
Tangible assets	2	53,790	1,760
<b>CURRENT ASSETS</b>			
Debtors		110,709	123,677
Cash at bank and in hand		<u>50,387</u>	<u>5,243</u>
		161,096	128,920
<b>CREDITORS</b>			
Amounts falling due within one year		<u>177,695</u>	<u>110,828</u>
<b>Net current assets</b>		(16,599)	18,092
<b>Total assets less current liabilities</b>		37,191	19,852
<b>CREDITORS</b>			
Amounts falling due after more than one year		<u>12,460</u>	<u>-</u>
		24,731	19,852
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>24,631</u>	<u>19,752</u>
		24,731	19,852

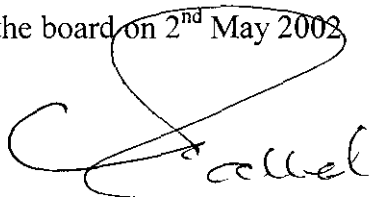
**Directors statement:**

- (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.
- (d) The directors in preparing the accounts have taken advantage of the exemptions for individual accounts provided by Section 246 Companies Act 1985 and the Financial Reporting Standard for Smaller Entities on the basis that the company qualifies as a small 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 2<sup>nd</sup> May 2002

**V. Pallet**  
Director



## **H & M PLANT (ROCHESTER) LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2002**

#### **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

c) Deferred taxation

Provision is made for deferred taxation except where in the opinion of the directors, No liability is expected to crystallise in the foreseeable future.

d) Finance Leases

Assets acquired under finance leases and hire purchase contracts are capitalised and liabilities for future instalments 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 2002

### 2. TANGIBLE FIXED ASSETS

#### Plant and Equipment

£

#### Cost

At 1st April 2001	54,619
Additions	59,505
Disposals	(25,150)
At 31st March 2001	88,974

#### Depreciation

At 1st April 2001	52,859
Charge for the year	7,475
Eliminated on disposal	(25,150)
At 31st March 2002	35,184

#### Net book value

At 31st March 2002	53,790
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At 31st March 2001	1,760
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The net book value of plant acquired under hire purchase agreements included in the above is £26,478 (2001 – Nil). Depreciation charged for the year ended 31<sup>st</sup> March 2002 on these assets was £26,478 (2001 – Nil).

2002  
£

2001  
£

### 3. SHARE CAPITAL

#### Authorised

10,000 ordinary shares of £1 each	10,000	10,000
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#### Allotted called up and fully paid

100 Ordinary shares of £1 each	100	100
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