

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

**ABBREVIATED ACCOUNTS FOR THE**  
**YEAR ENDED 31ST MARCH 1995**

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**ACCOUNTANT'S REPORT TO THE SHAREHOLDERS ON THE  
UNAUDITED ACCOUNTS OF H & M PLANT (ROCHESTER) LIMITED**

We report on the accounts for the year ended 31st March 1995 set out on pages 3 to 6.

**Respective responsibilities of directors and reporting accountants**

As described on page 1 the company's directors are responsible for the preparation of the accounts, and they believe that the company is exempt from an audit. It is our responsibility to examine the accounts and, based on our examination, to report our opinion, as set out below to the shareholders.

**Basis of opinion**

We conducted our examination in accordance with the appropriate standards for reporting accountants issued by the Auditing Practices Board. This examination consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report.

The examination was not an audit conducted in accordance with Auditing Standards. Accordingly we do not express an audit opinion on the accounts. Therefore our examination does not provide any assurance that the accounting records and the accounts are free from material misstatement.

**Opinion**

In our opinion:

- (a) The accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- (b) Having regard only to, and on the basis of, the information contained in those accounting records :
  - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249 C(6) of the Act ; and
  - (ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249 A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249 B(1).

  
**CRANFIELDS**  
  
**Reporting Accountants**

3 Church Road,  
Croydon, CRO 1SG

25th May 1995

# H & M PLANT (ROCHESTER) LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 1995

	Note	£	1995 £	£	1994 £
<b>FIXED ASSETS</b>					
Tangible assets	2		24,702		27,979
<b>CURRENT ASSETS</b>					
Debtors		33,895		43,838	
Cash at bank and in hand		<u>38,286</u>		<u>318</u>	
		72,181		44,156	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>86,654</u>		<u>48,097</u>	
Net current liabilities			(14,473)		(3,941)
Total assets less current liabilities			10,229		24,038
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		<u>4,640</u>		<u>10,208</u>
			5,589		13,830
			=====		=====
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>5,489</u>		<u>13,730</u>
			5,589		13,830
			=====		=====

**Directors statement:**

- (a) For the period in question the company was entitled to the exemption conferred by sub-section (2) 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 on the basis that the company qualifies as a small company.

Approved by the board on 25th May 1995.

  
V. Pallet  
Director

# H & M PLANT (ROCHESTER) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 1995

### 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 lorries - 20% on a straight line basis  
Motor vans - 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) Cash flow statement

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from providing a cash flow statement on the grounds that it is a small company.

### 2. TANGIBLE FIXED ASSETS

	<u>Total</u>	<u>Plant and</u>	<u>Motor</u>
	<u>£</u>	<u>Equipment</u>	<u>Vans</u>
		<u>£</u>	<u>£</u>
<u>Cost</u>			
At 1st April 1994	30,150	25,150	5,000
Additions	2,800	-	2,800
At 31st March 1995	<u>32,950</u>	<u>25,150</u>	<u>7,800</u>
<u>Depreciation</u>			
At 1st April 1994	2,171	838	1,333
Charge for the year	6,077	5,030	1,047
At 31st March 1995	<u>8,248</u>	<u>5,868</u>	<u>2,380</u>
<u>Net book value</u>			
At 31st March 1995	<u>24,702</u>	<u>19,282</u>	<u>5,420</u>
	=====	=====	=====
At 31st March 1994	<u>27,979</u>	<u>24,312</u>	<u>3,667</u>
	=====	=====	=====

# H & M PLANT (ROCHESTER) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 1995

### 3. CREDITORS

	<u>1995</u>	<u>1994</u>
	£	£
Amounts falling due after more than one year :		
Hire purchase creditor	4,640	10,208
	=====	=====

### 4. SHARE CAPITAL

#### Authorised

10,000 ordinary shares of £1 each	10,000	10,000
	=====	=====

#### Allotted called up and fully paid

100 Ordinary shares of £1 each	100	100
	=====	=====