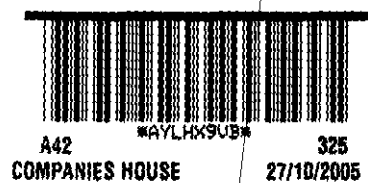


Registered number
2186945

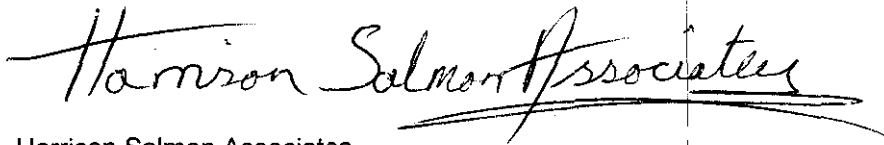
B D Silvert
Abbreviated Accounts
31 December 2004



B D Silvert
Accountants' Report

**Accountants' report on the unaudited accounts
to the directors of B D Silvert**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31 December 2004, set out on pages 2 to 5, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

A handwritten signature in cursive script that reads "Harrison Salmon Associates". The signature is written in dark ink and is underlined with a single horizontal stroke.

Harrison Salmon Associates
Chartered Certified Accountants

The Standish Centre
Cross Street
Standish
Wigan
WN6 0HQ

11 October 2005

B D Silvert
Abbreviated Balance Sheet
as at 31 December 2004

	Notes	2004 £	2003 £
Fixed assets			
Tangible assets	2	29,136	52,332
Current assets			
Debtors		34,300	34,300
Cash at bank and in hand		2,536	13,514
		<u>36,836</u>	<u>47,814</u>
Creditors: amounts falling due within one year		<u>220,149</u>	<u>150,071</u>
Net current assets		256,985	197,885
Net assets		<u>286,121</u>	<u>250,217</u>
Capital and reserves			
Called up share capital	3	710	710
Profit and loss account		285,411	249,507
Shareholders' funds		<u>286,121</u>	<u>250,217</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper 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 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

H. Silvert

Mrs H Silvert

Director

Approved by the board on 11 October 2005

B D Silvert
Notes to the Abbreviated Accounts
for the year ended 31 December 2004

1 Accounting policies

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

B D Silvert
Notes to the Abbreviated Accounts
for the year ended 31 December 2004

2 Tangible fixed assets

£

Cost

At 1 January 2004

141,969

Additions

465

Disposals

(31,770)

At 31 December 2004

110,664

Depreciation

At 1 January 2004

89,637

Charge for the year

5,141

On disposals

(13,250)

At 31 December 2004

81,528

Net book value

At 31 December 2004

29,136

At 31 December 2003

52,332

3 Share capital

2004

2003

£

£

Authorised:

Ordinary shares of £1 each

710

710

**2004
No**

**2003
No**

**2004
£**

**2003
£**

Allotted, called up and fully paid:

Ordinary shares of £1 each

710

710

710

710