

Company Registration No. 3221236 (England and Wales)

**ELECTROCAL GROUP LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2008**

TUESDAY



\*AAMDV8M8\*

A18

31/03/2009

491

COMPANIES HOUSE

**ELECTROCAL GROUP LIMITED**

**CONTENTS**

---

	<b>Page</b>
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 4

---

# ELECTROCAL GROUP LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2008

		2008	2007
	Notes	£'000	£'000
<b>Fixed assets</b>			
Investments	2	880	880
<b>Current assets</b>			
Debtors		408	400
Cash at bank and in hand		47	4
		<u>455</u>	<u>404</u>
<b>Creditors: amounts falling due within one year</b>		<u>(726)</u>	<u>(701)</u>
<b>Net current liabilities</b>		(271)	(297)
<b>Total assets less current liabilities</b>		609	583
<b>Provisions for liabilities</b>		<u>(463)</u>	<u>(463)</u>
		<u>146</u>	<u>120</u>
<b>Capital and reserves</b>			
Called up share capital	3	143	143
Share premium account		20	20
Other reserves		(101)	(101)
Profit and loss account		84	58
<b>Shareholders' funds</b>		<u>146</u>	<u>120</u>

# **ELECTROCAL GROUP LIMITED**

## **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 31 DECEMBER 2008**

---

In preparing these financial statements:

- (a) The directors are 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 directors acknowledge their 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.

Approved by the Board and authorised for issue on 30 March 2009



S J Stokes  
Director

# **ELECTROCAL GROUP LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2008**

---

### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention.

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for management charges net of VAT.

#### **1.4 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:

Plant and machinery	10% - 25% on cost
---------------------	-------------------

#### **1.5 Leasing**

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

#### **1.6 Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

#### **1.7 Pensions**

The company participates in the Electrocal Group defined benefit pension scheme. The Company is unable to identify its share of the underlying assets and liabilities of the multi-employer scheme on a consistent and reasonable basis, and therefore has accounted for the scheme as if it were a defined contribution scheme under the requirements of FRS 17, "Retirement Benefits".

The fund is valued every 3 years by a professionally qualified independent actuary, the rates of contribution payable being determined by the actuary. In the intervening years the actuary reviews the continuing appropriateness of the rates. Pension costs are accounted for on the basis of charging the expected cost of providing pensions over the year during which the company benefits from the employees' services. The effects of variations from regular cost are spread over the expected average remaining service lives of members of the scheme.

The company provides no other post retirement benefits to its employees.

#### **1.8 Deferred taxation**

Deferred taxation 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.

#### **1.9 Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

# ELECTROCAL GROUP LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2008

### 2 Fixed assets

	<b>Tangible assets £'000</b>	<b>Investments £'000</b>	<b>Total £'000</b>
<b>Cost</b>			
At 1 January 2008 & at 31 December 2008	26	880	906
<b>Depreciation</b>			
At 1 January 2008 & at 31 December 2008	26	-	26
<b>Net book value</b>			
At 31 December 2008	-	880	880
At 31 December 2007	-	880	880

#### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

<b>Company</b>	<b>Country of registration or incorporation</b>	<b>Shares held Class</b>	<b>%</b>
<b>Subsidiary undertakings</b>			
Budenberg Gauge Co Limited	England	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

		<b>Capital and reserves 2008 £'000</b>	<b>Profit/(loss) for the year 2008 £'000</b>
Budenberg Gauge Co Limited	<b>Principal activity</b> Manufacture of instruments for indicating and controlling pressure or temperature	599	20

### 3 Share capital

	<b>2008 £'000</b>	<b>2007 £'000</b>
<b>Authorised</b>		
478,259 Ordinary of £1 each	478,259	478,259
<b>Allotted, called up and fully paid</b>		
143,397 Ordinary of £1 each	143,397	143,397