

REGISTERED NUMBER: 4174410



UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2004
FOR
ESPM LIMITED

ESPM LIMITED

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FOR THE YEAR ENDED 31 MARCH 2004**

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ESPM LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2004**

DIRECTORS: C E R Braithwaite
Mrs S J Braithwaite

SECRETARY: Mrs S J Braithwaite

REGISTERED OFFICE: 84 Kingsley Road
Harrogate
HG1 4RD

REGISTERED NUMBER: 4174410

ACCOUNTANTS: Bentley Jennison
The Hamlet
Hornbeam Park
Harrogate
HG2 8RE

ESPM LIMITED

ABBREVIATED BALANCE SHEET
31 MARCH 2004

		2004	2003
	Notes	£	£
FIXED ASSETS:			
Tangible assets	2	10,205	10,706
CURRENT ASSETS:			
Stocks		500	-
Debtors		129,737	71,163
Cash at bank		87,608	34,463
		<u>217,845</u>	<u>105,626</u>
CREDITORS: Amounts falling due within one year		<u>(85,889)</u>	<u>(43,661)</u>
NET CURRENT ASSETS:		<u>131,956</u>	<u>61,965</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:		<u><u>£142,161</u></u>	<u><u>£72,671</u></u>
CAPITAL AND RESERVES:			
Called up share capital	3	2	2
Profit and loss account		<u>142,159</u>	<u>72,669</u>
SHAREHOLDERS' FUNDS:		<u><u>£142,161</u></u>	<u><u>£72,671</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2004.

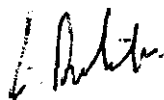
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, 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.

ON BEHALF OF THE BOARD:



C E R Braithwaite - Director



Mrs S J Braithwaite - Director

Approved by the Board on 26th January 2005

ESPM LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2004

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and equipment	25% on residual value
Fixtures and fittings	15% on residual value
Computer Equipment	33% on straight line

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 April 2003	16,503
Additions	3,042
	<hr/>
At 31 March 2004	19,545
	<hr/>
DEPRECIATION:	
At 1 April 2003	5,797
Charge for year	3,543
	<hr/>
At 31 March 2004	9,340
	<hr/>
NET BOOK VALUE:	
At 31 March 2004	10,205
	<hr/>
At 31 March 2003	10,706
	<hr/>

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	2004 £	2003 £
1,000	Ordinary	£1	1,000	1,000
			<hr/>	<hr/>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2004 £	2003 £
2	Ordinary	£1	2	2
			<hr/>	<hr/>

ESPM LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2004**

4. CONTROL RELATIONSHIPS

The company is jointly controlled by Mr C E R Braithwaite and Mrs S J Braithwaite, directors of the company, by virtue of their joint ownership of 100% of the issued share capital of the company.