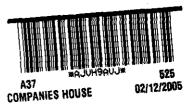
Unaudited Abbreviated Accounts for the Year Ended 31 August 2005

<u>for</u>

A & R Gray Limited



P.A. Hutchinson & Co. Ltd.

CHARTERED ACCOUNTANTS

Old Courts Road, Brigg, DN20 8JD

Telephone: 01652 650440 (3 lines) Fax: 01652 659800

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Company Information for the Year Ended 31 August 2005

DIRECTOR:

R Gray

SECRETARY:

Miss K Hargreaves

REGISTERED OFFICE:

Orchard Farm Silver Street Winteringham Scunthorpe

North Lincolnshire

DN15 9ND

REGISTERED NUMBER:

4499537 (England and Wales)

ACCOUNTANTS:

P.A.Hutchinson & Co. Ltd.

Old Courts Road

Brigg Lincolnshire DN20 8JD

Abbreviated Balance Sheet 31 August 2005

	31.8.05		31.8.04		
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		4,250		4,500
Tangible assets	3		33,571		43,914
			37,821		48,414
CURRENT ASSETS					
Stocks		775		240	
Debtors		5,674		5,295	
Cash at bank		20,898		7,503	
		27,347		13,038	
CREDITORS					
Amounts falling due within one year		43,975		49,553	
NET CURRENT LIABILITIES			(16,628)		(36,515)
TOTAL ASSETS LESS CURRENT					
LIABILITIES			21,193		11,899
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account	•		21,191		11,897
SHAREHOLDERS' FUNDS			21,193		11,899

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 August 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

R Coup

R Gray - Director

Approved by the Board on 1 December 2005

Notes to the Abbreviated Accounts for the Year Ended 31 August 2005

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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

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

Digger - 25% on reducing balance
Equipment - 25% on reducing balance
Motor vehicles - 25% on reducing balance

Stocks

Stocks are 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 timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total £
COST At 1 September 2004 and 31 August 2005	5,000
AMORTISATION At 1 September 2004 Charge for year	500 250
At 31 August 2005	750
NET BOOK VALUE At 31 August 2005	4,250
At 31 August 2004	4,500

Notes to the Abbreviated Accounts - continued for the Year Ended 31 August 2005

3.

4.

TANGIBL	E FIXED ASSETS			Total
COST				£
At 1 Septer	mber 2004			54,630
Additions	11001 2004			881
At 31 Augu	ıst 2005			55,511
DEPRECI				10.716
At 1 Septer				10,716
Charge for	year			11,224
At 31 Augu	ust 2005			21,940
	K VALUE			33,571
At 31 Augu	ıst 2005			=====
At 31 Augu	ast 2004			43,914
CALLED	UP SHARE CAPITAL			
Authorised	:			21.0.4
Number:	Class:	Nominal value:	31.8.05 £	31.8.04 £
100	Ordinary	£1	100	====
Allotted, is	sued and fully paid:			
Number:	Class:	Nominal	31.8.05	31.8.04
		value:	£	£ 2
2	Ordinary	£1	2	