

Registered number
458421

Abbreviated Accounts

C B Frost & Co Limited

31 January 2001



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C B Frost & Co Limited
Independent auditors' Report

Independent auditors' report to C B Frost & Co Limited
under section 247B of the Companies Act 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the full accounts of the company for the year ended 31 January 2001 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of Opinion

We have carried out the procedures we considered necessary to confirm, by reference to the full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full accounts.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.



Michael Moss & Co
Registered auditors

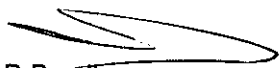
79 Wilmslow Road,
Handforth, Wilmslow,
Cheshire SK9 3EN

14 May 2003

C B Frost & Co Limited
Abbreviated Balance Sheet
as at 31 January 2001

	Notes	2001 £	1999 £
Fixed assets			
Tangible assets	2	166,705	128,996
Current assets			
Stocks		209,366	156,479
Debtors		498,016	569,680
Cash at bank and in hand		684,332	385,146
		<u>1,391,714</u>	<u>1,111,305</u>
Creditors: amounts falling due within one year		<u>(557,799)</u>	<u>(561,935)</u>
Net current assets		833,915	549,370
Net assets		<u>1,000,620</u>	<u>678,366</u>
Capital and reserves			
Called up share capital	3	16,500	16,500
Share premium		6,000	6,000
Capital redemption reserve		4,000	4,000
Profit and loss account		974,120	651,866
Shareholders' funds		<u>1,000,620</u>	<u>678,366</u>

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


P D Beadle

Director

Approved by the board on 14 May 2003

C B Frost & Co Limited
Notes to the Abbreviated Accounts
for the period ended 31 January 2001

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.

Buildings	4% straight line
Plant and machinery	20% straight line
Motor vehicles	25% straight line
Fixtures	5% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

£

Cost

At 1 August 1999	340,110
Additions	91,494
Disposals	(68,257)

At 31 January 2001	<u>363,347</u>
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Depreciation

At 1 August 1999	211,114
Charge for the period	51,958
On disposals	(66,430)

At 31 January 2001	<u>196,642</u>
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Net book value

At 31 January 2001	<u>166,705</u>
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At 31 July 1999	<u>128,996</u>
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C B Frost & Co Limited
Notes to the Abbreviated Accounts
for the period ended 31 January 2001

3 Share capital

			2001	1999
			£	£
Authorised:				
Ordinary shares of £1 each			<u>25,000</u>	<u>25,000</u>
	2001	1999	2001	1999
	No	No	£	£
Allotted, called up and fully paid:				
Ordinary shares of £1 each	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>