Company No. 1461221

SCALES SPARES & SERVICES LIMITED

ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31ST AUGUST 2005

WALTER DAWSON & SON

Chartered Accountants

Revenue Chambers,
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COMPANIES HOUSE 04/05/2006

SCALES SPARES & SERVICES LIMITED

ABBREVIATED FINANCIAL STATEMENTS

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SCALES SPARES & SERVICES LIMITED
ABBREVIATED BALANCE SHEET AS AT 31ST AUGUST 2005

	Note	2005 £	2005 £	2004 £	2004 £
FIXED ASSETS					
Intangible Assets	2		1		1
Tangible Assets	3		458,696		444,733
			458,697		444,734
CURRENT ASSETS					
Stock		30,051		31,555	
Debtors		97,086		125,435	
Cash at Bank		97,606		43,672	
		224,743		200,662	
CREDITORS: Amounts Falling Due Within One Year	4	(103,207)		(98,099)	
NET CURRENT ASSETS			121,536		102,563
TOTAL ASSETS LESS CURRENT LIABILITIES			580,233		547,297
CREDITORS : Amounts Falling Due After More Than One Year	4		(58,841)		(64,153)
PROVISION FOR LIABILITIES AND CHARGES					
Deferred Taxation			(3,064)		(4,098)
			518,328		479,046
CAPITAL AND RESERVES					
Called Up Share Capital	5		2,002		2,002
Profit and Loss Account			516,326		477,044
			518,328		479,046

For the year ended 31st August 2005, the company was entitled to exemption under Subsection 1 of Section 249A of the Companies Act 1985. The members have not required the company to obtain an audit of its financial statements for the financial year in accordance with Subsection 2 of Section 249B of the Act. The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with Section 221 of the Act and preparing financial statements 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 for the financial year in accordance with the requirements of Section 226 of the Act, and which otherwise comply with the requirements of this Act relating to financial statements so far as applicable to the company.

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

These abbreviated financial statements were approved by the Board of Directors on 8th February 2006 and signed on their behalf by

A. Saville

S. Saville DIRECTORS

SCALES SPARES & SERVICES LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST AUGUST 2005

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable accounting standards. The particular accounting policies adopted are as follows:

(a). Accounting Convention
The financial statements are prepared under the historical cost convention.

(b). Tangible Fixed Assets
Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Freehold Buildings	2 % per annum on cost
Plant and Machinery	10 % per annum on written down value
Motor Vehicles	25 % per annum on written down value
Fixtures and Fittings	10 % per annum on written down value
Computer Equipment	33 % per annum on written down value
Office Equipment	10 % per annum on written down value

(c). Stocks
Stocks are stated at the lower of cost and net realisable value. Cost includes all direct costs incurred in bringing the stocks to their present location and condition, including where appropriate, a proportion of manufacturing overheads.

(d). Intangible Fixed Assets
Goodwill relates to the acquisition of the business with the exception of a nominal amount this was written off on acquisition.

(e). Leases
Rental costs under operating leases are charged to the profit and loss account in equal annual amounts over the periods of the leases.

(f). Finance Costs of Debt
The finance costs of debt, including interest and issue costs, are allocated to each period over the term of the debt and charged to the profit and loss account at a constant rate on the outstanding amount.

(g). Deferred Taxation
Deferred taxation is recognised in respect of all timing differences, between the treatment of certain items for accounts purposes and their treatment for tax purposes, that have originated but not reversed by the balance sheet date.

Deferred taxation is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

SCALES SPARES & SERVICES LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST AUGUST 2005

1. ACCOUNTING POLICIES (continued)

(h). Pension Costs
The company has a defined contribution pension scheme. The cost of the contributions made by the company to the scheme are charged to the profit and loss account as incurred.

(i). Cash Flow Statement
The company qualifies as a small company under the Companies Act 1985. The directors have elected to take advantage of the exemptions under FRS 1 not to prepare a cash flow statement.

2. INTANGIBLE FIXED ASSETS

	Total
	£
Cost:	
At 1st September 2004	5,000
Additions	--
At 31st August 2005	5,000
Amortisation:	
At 1st September 2004	4,999
Charge for Year	--
At 31st August 2005	4,999
Net Book Value:	
At 31st August 2005	1
At 31st August 2004	1

SCALES SPARES & SERVICES LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST AUGUST 2005

3. TANGIBLE FIXED ASSETS

	Total
	£
Cost:	
At 1st September 2004	513,542
Additions	41,277
Disposals	(10,100)
At 31st August 2005	544,719
Depreciation:	
At 1st September 2004	68,809
Disposals	(6,904)
Charge for Year	24,118
At 31st August 2005	86,023
Net Book Value:	
At 31st August 2005	458,696
At 31st August 2004	444,733

4. CREDITORS

The following bank loan is secured by a charge over the company's premises at Plot 3, Thornhill Road Business Park, Dewsbury.

	2005	2004
	£	£
Falling Due Within One Year	10,525	10,525
Falling Due After One Year	58,841	64,153
	69,366	74,678

	2005	2004
	£	£
Total Amount Falling Due After Five Years Not Repayable by Instalments: Bank Loan	--	--
Total Amount Repayable by Instalments Which Fall Due For Payment After Five Years: Bank Loan	16,742	22,054
	16,742	22,054

Creditors falling due within one year includes £10,181 (2004 : £8,135) owed to the directors, Mr. A. Saville and Mrs. S. Saville.

SCALES SPARES & SERVICES LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST AUGUST 2005

5. CALLED UP SHARE CAPITAL

	Authorised		Allotted and Fully Paid	
	2005	2004	2005	2004
	£	£	£	£
Ordinary Shares of £1 each	5,000	5,000	2,002	2,002
	5,000	5,000	2,002	2,002