

Abbreviated Accounts
for the Period 15 April 2002 to 30 September 2003
for
Scenerotor Limited



Scenerotor Limited

**Contents of the Abbreviated Accounts
for the Period 15 April 2002 to 30 September 2003**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	4
Notes to the Abbreviated Accounts	5

Scenerotor Limited
Company Information
for the Period 15 April 2002 to 30 September 2003

DIRECTOR: A C M Sandbrook Hughes

SECRETARY: W Hughes

REGISTERED OFFICE: 16/18 College Street
Swansea
WEST GLAMORGAN
SA1 5AE

REGISTERED NUMBER: 4416621 (England and Wales)

AUDITORS: Cambrian Partnership
13a Victoria Gardens
Neath
West Glamorgan
SA11 3AY

**Report of the Independent Auditors to
Scenerotor Limited
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts on pages four to five, together with the full financial statements of the company for the period ended 30 September 2003 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is 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 consider necessary to confirm, by reference to the financial statements, 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 financial statements.

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 four to five are properly prepared in accordance with those provisions.

Other information

On 9/2/24..... we reported, as auditors to the shareholders of the company on the financial statements for the period ended 30 September 2003 prepared under Section 226 of the Companies Act 1985, and our report was as follows:

"We have audited the financial statements of Scenerotor Limited for the period ended 30 September 2003 on pages five to seven. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

As described on page two the company's director is responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Report of the Director is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding director's remuneration and transactions with the company is not disclosed.

We read the Report of the Director and consider the implications for our report if we become aware of any apparent misstatements within it.

**Report of the Independent Auditors to
Scenerotor Limited
Under Section 247B of the Companies Act 1985**

Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the director in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

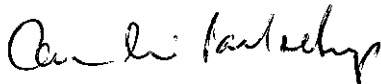
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Going concern

The accounts have been prepared on a going concern basis. This basis may not be appropriate because the company incurred a loss of £160 during the year ended 30 September 2003 and at that date its current liabilities exceeded its current assets by £60. The company is therefore dependent on the continued support of its creditors, bankers and director to enable it to continue trading. Should the company be unable to continue trading, adjustments would have to be made to reduce the value of assets to their recoverable amount to provide for any further liabilities which might arise.

Qualified Opinion arising from uncertainty over going concern

Subject to the company being able to trade, in our opinion the accounts give a true and fair view of the state of affairs of the company at 30 September 2003 and of its loss for the year then ended have been properly prepared in accordance with the Companies Act 1985. "



Cambrian Partnership
13a Victoria Gardens
Neath
West Glamorgan
SA11 3AY

Date: 11/02/04.....

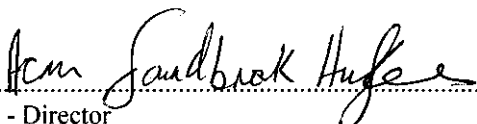
Scenerotor Limited

**Abbreviated Balance Sheet
30 September 2003**

	Notes	£
CURRENT ASSETS:		
Debtors		100
Cash at bank		90
		<u>190</u>
CREDITORS: Amounts falling due within one year		250
		<u>(60)</u>
NET CURRENT LIABILITIES:		<u>(60)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:		<u>£(60)</u>
CAPITAL AND RESERVES:		
Called up share capital	2	100
Profit and loss account		(160)
		<u>£(60)</u>
SHAREHOLDERS' FUNDS:		<u>£(60)</u>

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:


.....
- Director

Approved by the Board on 10/2/04.....

Scenerotor Limited

**Notes to the Abbreviated Accounts
for the Period 15 April 2002 to 30 September 2003**

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).

Deferred tax

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

2. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	£
1,000	Ordinary	£1	<u><u>1,000</u></u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	<u><u>100</u></u>

3. ULTIMATE PARENT COMPANY

The director regards Westacre Holdings Limited to be the ultimate holding company.