

D CANT ENGINEERING SERVICES LIMITED

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2004



J Harley Hepburn & Co
Chartered Accountants
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

D CANT ENGINEERING SERVICES LIMITED

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for the Year Ended 31 July 2004

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D CANT ENGINEERING SERVICES LIMITED

Company Information
for the Year Ended 31 July 2004

DIRECTORS:	D E Cant Mrs E R Cant
SECRETARY:	Mrs E R Cant
REGISTERED OFFICE:	Unit 27 Randolph Industrial Estate Kirkcaldy Fife KY1 2YX
REGISTERED NUMBER:	SC069012 (Scotland)
ACCOUNTANTS:	J Harley Hepburn & Co Chartered Accountants 28 Townsend Place Kirkcaldy Fife KY1 1HB
BANKERS:	Bank of Scotland PO Box 10 Kirkcaldy Fife KY1 3PA

D CANT ENGINEERING SERVICES LIMITED

Abbreviated Balance Sheet

31 July 2004

		2004		2003	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		88,468		90,801
CURRENT ASSETS:					
Stocks		9,844		10,246	
Debtors		6,376		7,050	
Cash at bank and in hand		15		3,042	
		16,235		20,338	
CREDITORS: Amounts falling due within one year		61,813		67,525	
NET CURRENT LIABILITIES:			(45,578)		(47,187)
TOTAL ASSETS LESS CURRENT LIABILITIES:			£42,890		£43,614
CAPITAL AND RESERVES:					
Called up share capital	3		10,000		10,000
Profit and loss account			32,890		33,614
SHAREHOLDERS' FUNDS:			£42,890		£43,614

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

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

The directors acknowledge their 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.

ON BEHALF OF THE BOARD:



D E Cant - Director

Approved by the Board on 22 September 2004

The notes form part of these abbreviated accounts

D CANT ENGINEERING SERVICES LIMITED

Notes to the Abbreviated Accounts
for the Year Ended 31 July 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.

Land and buildings	- nil depreciation
Garage equipment	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

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

2. **TANGIBLE FIXED ASSETS**

	<u>Total</u>
	£
COST:	
At 1 August 2003 and 31 July 2004	138,739
DEPRECIATION:	
At 1 August 2003	47,938
Charge for year	2,333
At 31 July 2004	50,271
NET BOOK VALUE:	
At 31 July 2004	88,468
At 31 July 2003	90,801

3. **CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2004	2003
			£	£
10,000	ordinary	£1	10,000	10,000

D CANT ENGINEERING SERVICES LIMITED

Report of the Accountants to the Directors of
D CANT ENGINEERING SERVICES LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2004 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



J Harley Hepburn & Co
Chartered Accountants
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

22 September 2004