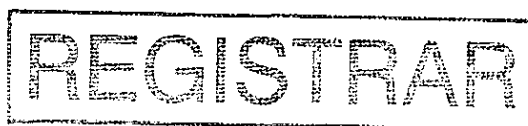


FOOT
MUR

COMPANY REGISTRATION NUMBER SC080299



NEWTON FRICTION LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
30th JUNE 2009



WILDS LIMITED
Chartered Accountants
Lancaster House
70-76 Blackburn Street
Radcliffe
Manchester
M26 2JW

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NEWTON FRICTION LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30th JUNE 2009

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NEWTON FRICTION LIMITED

ABBREVIATED BALANCE SHEET

30th JUNE 2009

	Note	2009	2008
		£	£
FIXED ASSETS	2		
Tangible assets		522	653
CURRENT ASSETS			
Stocks		7,885	7,885
Debtors		84,743	92,570
Cash at bank and in hand		7,785	22,403
		<u>100,413</u>	<u>122,858</u>
CREDITORS: Amounts falling due within one year		<u>26,008</u>	<u>20,631</u>
NET CURRENT ASSETS		<u>74,405</u>	<u>102,227</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,927</u>	<u>102,880</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	10	10
Profit and loss account		74,917	102,870
SHAREHOLDERS' FUNDS		<u>74,927</u>	<u>102,880</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

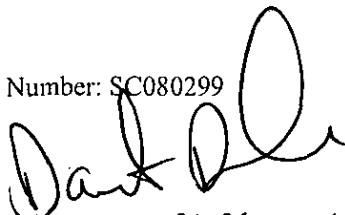
- ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 1st February 2010, and are signed on their behalf by:

MR D DEVLIN
Director

Company Registration Number: SC080299



The notes on pages 2 to 3 form part of these abbreviated accounts.

NEWTON FRICTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th JUNE 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts receivable for goods and services provided during the year, exclusive of Value Added Tax.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 20% reducing balance
Fixtures & Fittings	- 20% 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 taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date except that a deferred tax asset is only recognised to the extent that it is regarded as recoverable. Deferred tax is measured using the tax rate that is expected to apply in the periods in which the timing differences are expected to reverse.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

NEWTON FRICTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th JUNE 2009

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1st July 2008 and 30th June 2009	<u>26,124</u>
DEPRECIATION	
At 1st July 2008	25,471
Charge for year	<u>131</u>
At 30th June 2009	<u>25,602</u>
NET BOOK VALUE	
At 30th June 2009	<u>522</u>
At 30th June 2008	<u>653</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2009		2008	
	No	£	No	£
5 Ordinary shares of £1 each	5	5	5	5
5 Ordinary 'A' shares of £1 each	5	5	5	5
	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>

4. ULTIMATE PARENT UNDERTAKING

The ultimate parent undertaking is Friction Components and Systems Limited a company registered in England.