Registration number 136151(Scotland)

Michael Marshall Engineering Limited

Abbreviated accounts

for the year ended 31 January 2007

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Michael Marshall Engineering Limited

Chartered Accountants' report to the Directors on the unaudited accounts of Michael Marshall Engineering Limited

In accordance with the engagement letter dated 5 November 2005, and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement Our work has been undertaken to enable us to prepare the accounts on behalf of the company's board of directors 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 board of directors, as a body, for our work or for this report

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts

You have acknowledged on the balance sheet for the year ended 31 January 2007 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985 You consider that the company is exempt from the statutory requirement for an audit for the year

We have not been instructed to carry out an audit of the accounts For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts

Shiv Bahl
Chartered Accountants

2/11/2007

1 St Colme Street
Edinburgh
EH3 6AA

Michael Marshall Engineering Limited

Abbreviated balance sheet
as at 31 January 2007

	Notes	2007 £	2007 £	2006 £	2006 £
Fixed assets					
Tangible assets	2		1,069		473
Current assets					
Debtors		10,869		13,253	
Cash at bank and in hand				412	
		10,869		13,665	
Creditors: amounts falling due within one year		(17,499)		(11,750)	
Net current (liabilities)/assets			(6,630)		1,915
Net (liabilities)/assets			(5,561)		2,388
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(5,563)		2,386
Shareholders' funds			(5,561)		2 388

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4) for the year ended 31 January 2007

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 January 2007 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

M J Marshall
Director

28/10/2007

Notes to the abbreviated financial statements for the year ended 31 January 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	15% on reducing balance

1.4. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 February 2006	2,353
Additions	785
At 31 January 2007	3,138
Depreciation	
At 1 February 2006	1,880
Charge for year	189
At 31 January 2007	2,069
Net book values	
At 31 January 2007	1,069
At 31 January 2006	473

continued

3. Share capital	2007 £	2006 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2

4. Transactions with directors

The following directors had interest free loans during the year The movements on these loans are as follows

	Amount owing 2007 £	Amount owing 2006 £	Maximum in year £
M J Marshall	4,495	5,013	4,495

During the preveious year the company made a loan of £14,884 to M J Marshall,£4,495 remains outstanding at the year end