

Unaudited Abbreviated Accounts

for the Period 12 November 2003 to 30 November 2004

for

DEA Engineering Works Ltd



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for the Period 12 November 2003 to 30 November 2004

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DEA Engineering Works Ltd

Company Information

for the Period 12 November 2003 to 30 November 2004

DIRECTORS:

D C Gomes Sebastiao
Mrs E Gomes Sebatiao

SECRETARY:

Add Accountancy Limited

REGISTERED OFFICE:

Offices 6-8
Oldmeldrum Business Centre
Colpy Way
OLDMELDRUM
Aberdeenshire
AB51 0BZ

REGISTERED NUMBER:

259172 (Scotland)

ACCOUNTANTS:

Add Accountancy Limited
Office Units 7/8
Oldmeldrum Business Centre
Colpy Way
OLDMELDRUM
Aberdeenshire
AB51 0BZ

Abbreviated Balance Sheet

30 November 2004

	Notes	£	£
FIXED ASSETS:			
Tangible assets	2		24,344
CURRENT ASSETS:			
Stocks		34,000	
Debtors		32,180	
Cash at bank		1,561	
		<u>67,741</u>	
CREDITORS: Amounts falling due within one year		<u>56,544</u>	
NET CURRENT ASSETS:			<u>11,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u><u>£35,541</u></u>
CAPITAL AND RESERVES:			
Called up share capital	3		2
Profit and loss account			<u>35,539</u>
SHAREHOLDERS' FUNDS:			<u><u>£35,541</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 30 November 2004.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

D C Gomes Sebastiao
D C Gomes Sebastiao - Director

Eduardo Gomes Sebastiao
Mrs E Gomes Sebastiao - Director

Approved by the Board on 21.03.05

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 12 November 2003 to 30 November 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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 25% on reducing balance

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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

	Total
	£
COST:	
Additions	32,457
At 30 November 2004	32,457
DEPRECIATION:	
Charge for period	8,113
At 30 November 2004	8,113
NET BOOK VALUE:	
At 30 November 2004	24,344

3. CALLED UP SHARE CAPITAL

Authorised:			
Number:	Class:	Nominal value:	£
1,000	Ordinary Shares	£1	1,000
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
2	Ordinary Shares	£1	2