

Company Registration No 2038664 (England and Wales)

**SOIL INSTRUMENTS (HOLDINGS) LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2006**

MONDAY



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**SOIL INSTRUMENTS (HOLDINGS) LIMITED**

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# SOIL INSTRUMENTS (HOLDINGS) LIMITED

## INDEPENDENT AUDITORS' REPORT TO SOIL INSTRUMENTS (HOLDINGS) LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Soil Instruments (Holdings) Limited for the year ended 31 December 2006 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 audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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 audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of directors and auditors

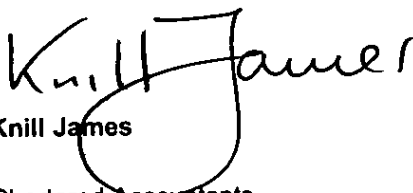
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

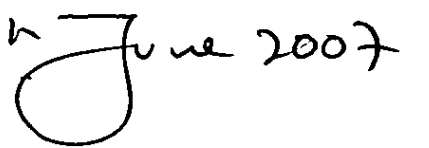
### Basis of audit opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin 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.

### 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 have been properly prepared in accordance with those provisions.

  
Knill James  
Chartered Accountants  
Registered Auditor

14<sup>th</sup> June 2007  
  
78 High Street  
Lewes  
East Sussex

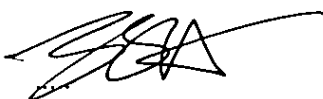
# SOIL INSTRUMENTS (HOLDINGS) LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 DECEMBER 2006

	Notes	2006 £	£	2005 £	£
<b>Fixed assets</b>					
Tangible assets	2	640,017		662,296	
Investments	2	-		300,000	
		<u>640,017</u>		<u>962,296</u>	
<b>Current assets</b>					
Creditors, amounts falling due within one year		<u>(526,227)</u>		<u>(526,427)</u>	
<b>Net current liabilities</b>		<u>(526,227)</u>		<u>(526,427)</u>	
<b>Total assets less current liabilities</b>		<u>113,790</u>		<u>435,869</u>	
<b>Capital and reserves</b>					
Called up share capital	3	46,500		46,500	
Revaluation reserve		99,626		102,919	
Other reserves		15,500		15,500	
Profit and loss account		<u>(47,836)</u>		<u>270,950</u>	
<b>Shareholders' funds</b>		<u>113,790</u>		<u>435,869</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

Approved by the Board for issue on 14<sup>th</sup> June 2007



J H C Scott  
Director



C P Rasmussen  
Director

# SOIL INSTRUMENTS (HOLDINGS) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The financial statements have been prepared on a going concern basis which assumes that the group of which it is a member will receive financial support from its bankers and debenture loan note holders. The directors have no reason to believe that this support will not continue for the foreseeable future.

#### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	4% straight line on buildings only
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#### 1.3 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.4 Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

No provision has been made for deferred tax on gains recognised on revaluing property to its market value as the company does not intend to sell the revalued assets.

#### 1.5 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 248 of the Companies Act 1985 not to prepare group accounts.

# SOIL INSTRUMENTS (HOLDINGS) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2006

### 2 Fixed assets

	Tangible assets £	Investments £	Total £
<b>Cost or valuation</b>			
At 1 January 2006	801,696	300,000	1,101,696
Disposals	-	(300,000)	(300,000)
At 31 December 2006	801,696	-	801,696
<b>Depreciation</b>			
At 1 January 2006	139,400	-	139,400
Charge for the year	22,279	-	22,279
At 31 December 2006	161,679	-	161,679
<b>Net book value</b>			
At 31 December 2006	640,017	-	640,017
At 31 December 2005	662,296	300,000	962,296

### 3 Share capital

	2006 £	2005 £
<b>Authorised</b>		
62,000 Ordinary shares of £1 each	62,000	62,000
<b>Allotted, called up and fully paid</b>		
46,500 Ordinary shares of £1 each	46,500	46,500

### 4 Ultimate parent company

The ultimate parent company is ITM-Soil Limited, a company registered in England and Wales