

WIPER SUPPLY SERVICES LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2004



WIPER SUPPLY SERVICES LIMITED

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WIPER SUPPLY SERVICES LIMITED

INDEPENDENT AUDITORS' REPORT TO WIPER SUPPLY SERVICES 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 the company for the year ended 30 April 2004 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company's members, as a body, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

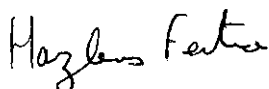
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and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

Basis of audit opinion

We have carried out the procedures we considered 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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

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 on pages 2 to 4 are properly prepared in accordance with those provisions.



Hazlems Fenton

.....19/7/04.....

Chartered Accountants
Registered Auditor

Chartered Accountants
Palladium House
1-4 Argyll Street
London W1F 7LD

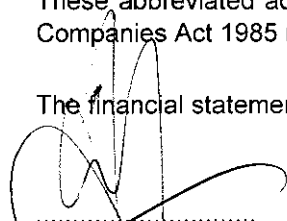
WIPER SUPPLY SERVICES LIMITED

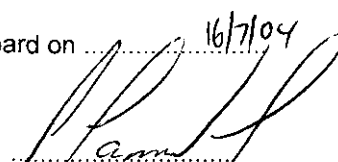
ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2004

	Notes	2004 £	£	2003 £	£
Fixed assets					
Tangible assets	2		59,058		75,221
Current assets					
Stocks		463,008		493,662	
Debtors		396,067		396,713	
Cash at bank and in hand		448,505		188,302	
		1,307,580		1,078,677	
Creditors: amounts falling due within one year		(361,426)		(336,302)	
Net current assets			946,154		742,375
Total assets less current liabilities			1,005,212		817,596
Provisions for liabilities and charges			(21,123)		(13,923)
			984,089		803,673
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			984,087		803,671
Shareholders' funds			984,089		803,673

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

The financial statements were approved by the Board on 16/7/04


A Farleigh
Director


P Samuels
Director

WIPER SUPPLY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2004

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable accounting standards.

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.5 Tangible fixed assets and depreciation

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

Plant and machinery	15%-25% per annum on cost
Motor vehicles	25% per annum on cost

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

1.7 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with FRS 17.

1.8 Deferred taxation

The accounting policy in respect of deferred tax reflects the requirements of FRS19 - Deferred tax. 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.

1.9 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

WIPER SUPPLY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2004

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2003	20,000	333,052	353,052
Additions	-	4,091	4,091
Disposals	(20,000)	-	(20,000)
At 30 April 2004	-	337,143	337,143
Depreciation			
At 1 May 2003	20,000	257,831	277,831
On disposals	(20,000)	-	(20,000)
Charge for the year	-	20,254	20,254
At 30 April 2004	-	278,085	278,085
Net book value			
At 30 April 2004	-	59,058	59,058
At 30 April 2003	-	75,221	75,221

3 Share capital

	2004 £	2003 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2