

Registered number
3146307

Big Sky (USA) Limited

Abbreviated Accounts

31 January 2005



(A)

Big Sky (USA) Limited
Abbreviated Balance Sheet
as at 31 January 2005

| | Notes | 2005 £ | 2004 £ |
|---|----------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 2 | 16,897 | 18,236 |
| Current assets | | | |
| Stocks | 100,860 | 97,922 | |
| Debtors | 6,353 | 6,091 | |
| Cash at bank and in hand | 120 | 120 | |
| | 107,333 | 104,133 | |
| Creditors: amounts falling due within one year | (97,895) | (82,035) | |
| Net current assets | | 9,438 | 22,098 |
| Net assets | | 26,335 | 40,334 |
| Capital and reserves | | | |
| Called up share capital | 3 | 100 | 100 |
| Profit and loss account | | 26,235 | 40,234 |
| Shareholders' funds | | 26,335 | 40,334 |

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

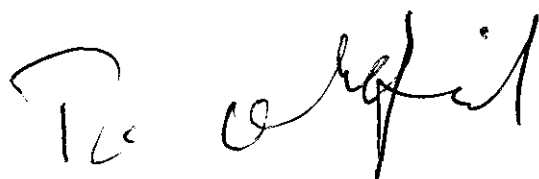
The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts 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 Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

R H Oldfield
 Director

Approved by the board on 12 January 2006



Big Sky (USA) Limited
Notes to the Abbreviated Accounts
for the year ended 31 January 2005

1 Accounting policies

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 25% net book value

Stocks

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

2 Tangible fixed assets

£

Cost

At 1 February 2004 27,097

At 31 January 2005 27,097

Depreciation

At 1 February 2004 8,861

Charge for the year 1,339

At 31 January 2005 10,200

Net book value

At 31 January 2005 16,897

At 31 January 2004 18,236

3 Share capital

2005

2004

£

£

Authorised:

Ordinary shares of £1 each

10,000

10,000

2005
No

2004
No

2005
£

2004
£

Allotted, called up and fully paid:

Ordinary shares of £1 each

100

100

100

100