

Registrar

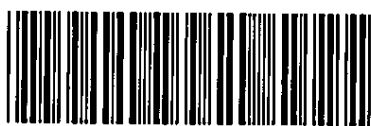
Company Registration No 3526041 (England and Wales)

UNIVERSAL HEAT TRANSFER LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2007

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UNIVERSAL HEAT TRANSFER LIMITED

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UNIVERSAL HEAT TRANSFER LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2007

	Notes	2007 £	£	2006 £	£
Fixed assets					
Tangible assets	2	162,238		140,074	
Investments	2	37,878		41,034	
		<u>200,116</u>		<u>181,108</u>	
Current assets					
Stocks		113,109		151,182	
Debtors		533,327		497,269	
Cash at bank and in hand		213,410		139,587	
		<u>859,846</u>		<u>788,038</u>	
Creditors amounts falling due within one year		<u>(507,030)</u>		<u>(470,567)</u>	
Net current assets		<u>352,816</u>		<u>317,471</u>	
Total assets less current liabilities		<u>552,932</u>		<u>498,579</u>	
Creditors amounts falling due after more than one year		<u>(8,099)</u>		<u>(8,013)</u>	
		<u>544,833</u>		<u>490,566</u>	
Capital and reserves					
Called up share capital	3	100		100	
Share premium account		96,902		96,902	
Profit and loss account		447,831		393,564	
Shareholders' funds		<u>544,833</u>		<u>490,566</u>	

UNIVERSAL HEAT TRANSFER LIMITED

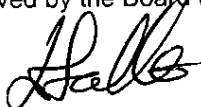
ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 APRIL 2007

In preparing these abbreviated accounts

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985,
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for
 - (i) ensuring that the company keeps 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, and which otherwise comply with the requirements of this Act relating to accounts, 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

Approved by the Board for issue on 27 September 2007



K J Salter
Director

UNIVERSAL HEAT TRANSFER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2007

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 January 2005)

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

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

1.4 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

Land and buildings Leasehold	No depreciation is provided
Plant and machinery	10% on a straight line basis
Fixtures, fittings & equipment	15% on a straight line basis
Motor vehicles	33% on a straight line basis

1.5 Investments

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

1.6 Stock

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

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.8 Deferred taxation

Deferred taxation 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.

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.

UNIVERSAL HEAT TRANSFER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2007

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 May 2006	274,023	63,131	337,154
Additions	66,372	-	66,372
Disposals	(39,439)	-	(39,439)
At 30 April 2007	300,956	63,131	364,087
Depreciation			
At 1 May 2006	133,950	22,097	156,047
On disposals	(33,349)	-	(33,349)
Charge for the year	38,117	3,156	41,273
At 30 April 2007	138,718	25,253	163,971
Net book value			
At 30 April 2007	162,238	37,878	200,116
At 30 April 2006	140,074	41,034	181,108

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies

Company	Country of registration or incorporation	Shares held Class	%
Subsidiary undertakings			
Universal Plate Heat Exchangers Limited	England	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

	Principal activity	Capital and reserves 2007 £	Profit for the year 2007 £
Universal Plate Heat Exchangers Limited	Non-trading	130,868	-

UNIVERSAL HEAT TRANSFER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2007

3	Share capital	2007 £	2006 £
	Authorised		
	100 Ordinary of £1 each	100	100
		<u> </u>	<u> </u>
	Allotted, called up and fully paid		
	100 Ordinary of £1 each	100	100
		<u> </u>	<u> </u>