

Registration number 4081979

Bioenergy Technology Limited

Abbreviated accounts

for the year ended 31 May 2004



Bioenergy Technology Limited

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Bioenergy Technology Limited

**Abbreviated balance sheet
as at 31 May 2004**

		2004		2003	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		13,762		13,816
Investments	2		250		-
			<u>14,012</u>		<u>13,816</u>
Current assets					
Stocks		10,954		5,140	
Debtors		128,872		104,936	
Cash at bank and in hand		133		131	
		<u>139,959</u>		<u>110,207</u>	
Creditors: amounts falling due within one year		<u>(192,298)</u>		<u>(163,963)</u>	
Net current liabilities			<u>(52,339)</u>		<u>(53,756)</u>
Total assets less current liabilities			<u>(38,327)</u>		<u>(39,940)</u>
Creditors: amounts falling due after more than one year			<u>(825)</u>		<u>(2,186)</u>
Deficiency of assets			<u>(39,152)</u>		<u>(42,126)</u>
Capital and reserves					
Called up share capital	3		35,000		35,000
Share premium account			15,000		15,000
Profit and loss account			<u>(89,152)</u>		<u>(92,126)</u>
Shareholders' funds			<u>(39,152)</u>		<u>(42,126)</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

Bioenergy Technology Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 May 2004**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 May 2004 and

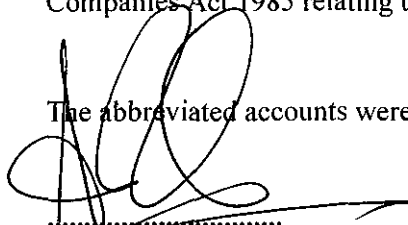
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 21/02/05 and signed on its behalf by


.....
A. N. Redman
Director


.....
M. Langridge
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Bioenergy Technology Limited

Notes to the abbreviated financial statements for the year ended 31 May 2004

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	5 years Straight Line
Fixtures, fittings and equipment	-	5 years Straight Line
Motor vehicles	-	4 years Straight Line

1.4. Investments

Fixed asset investments are stated at cost.

1.5. Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.7. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

Bioenergy Technology Limited

Notes to the abbreviated financial statements for the year ended 31 May 2004

..... continued

2. Fixed assets	Tangible fixed assets	Investments	Total
	£	£	£
Cost			
At 1 June 2003	20,096	-	20,096
Additions	5,000	250	5,250
At 31 May 2004	25,096	250	25,346
Depreciation and			
At 1 June 2003	6,280	-	6,280
Charge for year	5,054	-	5,054
At 31 May 2004	11,334	-	11,334
Net book values			
At 31 May 2004	13,762	250	14,012
At 31 May 2003	13,816	-	13,816

3. Share capital	2004	2003
	£	£
Authorised		
100,000 Ordinary shares of £1 each	100,000	100,000
Allotted, called up and fully paid		
35,000 Ordinary shares of £1 each	35,000	35,000