COMPANY REGISTRATION NUMBER 04314589

SAFETY AT HEIGHT LIMITED

ABBREVIATED ACCOUNTS

FOR

31 DECEMBER 2005

CHD TAX CONSULTANCY LLP
Chartered Tax Advisers
Ground Floor
Eden Point
Three Acres Lane
Cheadle Hulme
Cheadle
Cheshire
SK8 6RL

SAFETY AT HEIGHT LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2005

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SAFETY AT HEIGHT LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2005

	Note	2005 £	2005 £	2004 £	2004 £
FIXED ASSETS	2				
Tangible assets			**4,168**		9,081
CURRENT ASSETS					
Stocks		**35,833**		28,694	
Debtors		**133,561**		93,069	
Cash at bank and in hand		**157,030**		179,930	
		326,424		301,693	
CREDITORS: Amounts falling due within one year		**89,021**		63,442	
NET CURRENT ASSETS			**237,403**		238,251
TOTAL ASSETS LESS CURRENT LIABILITIES			**241,571**		247,332
CAPITAL AND RESERVES					
Called-up equity share capital	3		**40,000**		40,000
Profit and loss account			**201,571**		207,332
SHAREHOLDERS' FUNDS			**241,571**		247,332

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

(i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and

(ii) 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 financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

These abbreviated accounts were approved and signed by the director on 20/10/06

MR G McKEATING
Director

SAFETY AT HEIGHT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2005

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2005);

-FRS 21 'Events after the Balance Sheet date (IAS 10)'; and

-FRS 25 'Financial Instruments: Disclosure and Presentation (IAS 32)'.

FRS 21 'Events after the Balance Sheet date (IAS 10)'

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. The aggregate amount of equity dividends proposed before approval of the financial statements, which have not been shown as liabilities at the balance sheet date, are disclosed in the notes to the financial statements. Previously, proposed equity dividends were recorded as liabilities at the balance sheet date.

This change in accounting policy has resulted in a prior year adjustment for the company. Shareholders' funds at 1 January 2004 have been increased by £54,248. For year ended 31 December 2004, the change in accounting policy has resulted in a net increase in retained profit for the year of £1,752. The balance sheet at 31 December 2004 has been restated to reflect the de-recognition of a liability for proposed equity dividends of £56,000. For year ended 31 December 2005, the change in accounting policy has resulted in a net decrease in retained profit for the year of £56,000

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

SAFETY AT HEIGHT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2005

1. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% on a reducing balance
Motor Vehicles	-	33% on a reducing balance
Equipment	-	25% on a reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

SAFETY AT HEIGHT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2005

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 January 2005	**24,657**
Additions	**1,382**
Disposals	**(15,799)**
At 31 December 2005	**10,240**
DEPRECIATION	
At 1 January 2005	**15,576**
Charge for year	**2,171**
On disposals	**(11,675)**
At 31 December 2005	**6,072**
NET BOOK VALUE	
At 31 December 2005	**4,168**
At 31 December 2004	9,081

3. SHARE CAPITAL

Authorised share capital:

	2005 £	2004 £
100 Ordinary shares of £4,000 each	**400,000**	400,000

Allotted, called up and fully paid:

	2005 No	**2005** £	2004 No	2004 £
Ordinary shares of £4,000 each	**10**	**40,000**	10	40,000

4. PRIOR YEAR ADJUSTMENT

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends.

This change in accounting policy has resulted in a prior year adjustment for the company. Shareholders' funds at 1 January 2004 have been increased by £54,248. For year ended 31 December 2004, the change in accounting policy has resulted in a net increase in retained profit for the year of £1,752. The balance sheet at 31 December 2004 has been restated to reflect the de-recognition of a liability for proposed equity dividends of £56,000. For year ended 31 December 2005, the change in accounting policy has resulted in a net decrease in retained profit for the year of £56,000