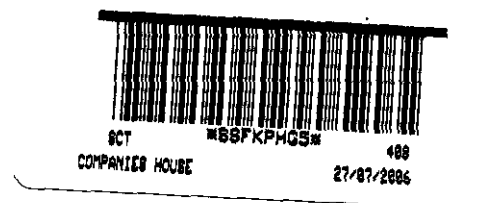


REGISTERED NUMBER: 255961 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 September 2005

for

Sinclair Plant & Contracting Limited



Sinclair Plant & Contracting Limited

Contents of the Abbreviated Accounts
for the Year Ended 30 September 2005

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Sinclair Plant & Contracting Limited

Company Information
for the Year Ended 30 September 2005

DIRECTORS:

PS Sinclair
Mrs S Sinclair

SECRETARY:

Mrs S Sinclair

REGISTERED OFFICE:

Dal Eite
Main Street
Connel
Oban
Argyll
PA37 1PA

REGISTERED NUMBER:

255961 (Scotland)

ACCOUNTANTS:

Stewart & Stewart Ltd
Chartered Accountants
Achorn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

Sinclair Plant & Contracting Limited

Abbreviated Balance Sheet
30 September 2005

	Notes	30.9.05 £	30.9.04 £
FIXED ASSETS			
Tangible assets	2	365,275	239,781
CURRENT ASSETS			
Stocks		-	8,328
Debtors		124,770	25,753
Cash at bank		26,807	5,510
		151,577	39,591
CREDITORS			
Amounts falling due within one year	3	172,423	127,025
NET CURRENT LIABILITIES		(20,846)	(87,434)
TOTAL ASSETS LESS CURRENT LIABILITIES		344,429	152,347
CREDITORS			
Amounts falling due after more than one year	3	(154,237)	(88,013)
PROVISIONS FOR LIABILITIES AND CHARGES		(27,544)	(19,052)
NET ASSETS		162,648	45,282
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		162,548	45,182
SHAREHOLDERS' FUNDS		162,648	45,282

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

Sinclair Plant & Contracting Limited

Abbreviated Balance Sheet - continued
30 September 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

A handwritten signature in cursive script that reads "S Sinclair".

S Sinclair - Director

Approved by the Board on 26 July 2006

The notes form part of these abbreviated accounts

Sinclair Plant & Contracting Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2005

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Sinclair Plant & Contracting Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2005

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2004	300,631
Additions	262,572
Disposals	(53,778)
	<hr/>
At 30 September 2005	509,425
	<hr/>
DEPRECIATION	
At 1 October 2004	60,850
Charge for year	94,693
Eliminated on disposal	(11,393)
	<hr/>
At 30 September 2005	144,150
	<hr/>
NET BOOK VALUE	
At 30 September 2005	365,275
	<hr/>
At 30 September 2004	239,781
	<hr/>

3. **CREDITORS**

The following secured debts are included within creditors:

	30.9.05 £	30.9.04 £
Hire purchase contracts	222,915	117,239
	<hr/>	<hr/>

4. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	30.9.05 £	30.9.04 £
10,000	Ordinary	£1	10,000	10,000
			<hr/>	<hr/>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.9.05 £	30.9.04 £
100	Ordinary	£1	100	100
			<hr/>	<hr/>

5. **TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the year ended 30 September 2005:

	£
Mrs S Sinclair	
Balance outstanding at start of year	-
Balance outstanding at end of year	142
Maximum balance outstanding during year	142
	<hr/>

Sinclair Plant & Contracting Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2005

The company operates from a yard jointly owned by Mr PS Sinclair & Mrs S Sinclair, both directors. The rent paid on a commercial basis during the period was £4,800 (2004: £2,400)

The following loan from the director to the company subsisted during the period ended 30 September 2005 and is included within current creditors:

Mr PS Sinclair	£
Balance outstanding at start of period	53,021
Balance outstanding at end of period	547

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Sinclair Plant & Contracting Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

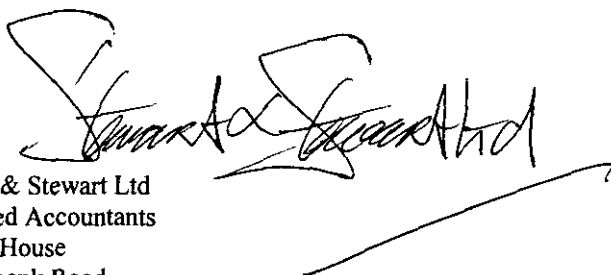
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the financial statements of the company for the year ended 30 September 2005 on pages three to ten from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 30 September 2005 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Stewart & Stewart Ltd
Chartered Accountants
Achorn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

26 July 2006

This page does not form part of the abbreviated accounts