

**TEMA (MACHINERY) LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**

**31 DECEMBER 1999**

**Registered number: 694081**



**TEMA (MACHINERY) LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**for the year ended 31 December 1999**

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**TEMA (MACHINERY) LIMITED**

**Auditors' report to  
TEMA (Machinery) Limited  
under section 247B to the Companies Act 1985**

We have examined the abbreviated financial statements set out on pages 2 to 5, together with the financial statements of the company for the year ended 31 December 1999 prepared under section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated financial statements in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

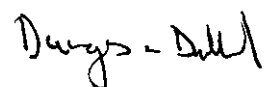
**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages 2 to 5 are properly prepared in accordance with those provisions.

5 & 7 West Bar  
Banbury  
Oxon.  
OX16 9SD  
16 May 2000



Registered Auditors  
Chartered Accountants

## TEMA (MACHINERY) LIMITED

## ABBREVIATED BALANCE SHEET

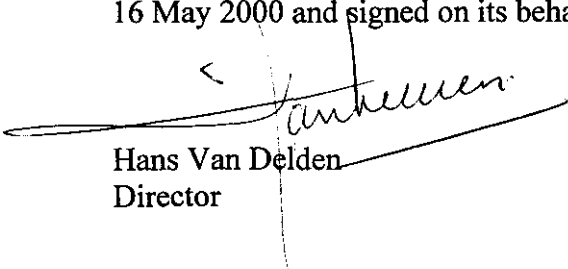
at 31 December 1999

	Note	1999		1998	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2	274,821		262,968	
Investments	2	44,574		44,574	
		<hr/>		<hr/>	
		319,395		307,542	
<b>Current assets</b>					
Stocks		101,530		65,816	
Debtors		481,689		326,642	
Cash at bank and in hand		215,779		341,384	
		<hr/>		<hr/>	
		798,998		733,842	
<b>Creditors:</b> amounts falling due within one year		(349,542)		(323,905)	
		<hr/>		<hr/>	
<b>Net current assets</b>		449,456		409,937	
		<hr/>		<hr/>	
<b>Total assets less current liabilities</b>		768,851		717,479	
<b>Provision for liabilities and charges</b>		(27,640)		(29,803)	
		<hr/>		<hr/>	
		741,211		687,676	
		<hr/>		<hr/>	
<b>Capital and reserves</b>					
Called up share capital	3	304,574		304,574	
Profit and loss account		436,637		383,102	
		<hr/>		<hr/>	
<b>Total shareholders' funds</b>		741,211		687,676	
		<hr/>		<hr/>	

Debtors includes a total of £144,000 being a loan by Tema (Machinery) Limited to a related company, Meta Property Limited which is due for repayment outside of one year of the balance sheet date.

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

The abbreviated financial statements on pages 2 to 5 were approved by the board of directors on 16 May 2000 and signed on its behalf by:

  
Hans Van Delden  
Director

**TEMA (MACHINERY) LIMITED****NOTES ON ABBREVIATED FINANCIAL STATEMENTS****31 December 1999****1 Accounting policies****Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules.

The company has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No. 1 (Revised 1996) on the grounds that it qualifies as a small company under the Companies Act 1985.

**Turnover**

Turnover represents the amount derived from the provision of goods and services falling within the company's activities after deduction of trade discounts and value added tax.

**Depreciation**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Leasehold improvements	2% on cost
Plant and machinery	10% Reducing Balance
Motor vehicles	30% Reducing Balance
Demonstration machines	15% Reducing Balance
Concreting and kerbing	5 years on cost

**Foreign currencies**

Transactions expressed in foreign currencies are translated into sterling and recorded at rates of exchange approximating to those ruling at the date of the transaction. Monetary assets and liabilities are translated at rates ruling at the balance sheet date.

**Group Accounts**

The Directors have relied upon the exemption conferred by Section 248 of the Companies Act 1985, from the requirement to prepare group accounts.

## TEMA (MACHINERY) LIMITED

## NOTES ON ABBREVIATED FINANCIAL STATEMENTS

31 December 1999

## 2 Fixed assets

Cost	Tangible fixed assets £	Fixed asset investments £	Total £
1 January 1999	542,096	44,574	586,670
Additions	56,483	-	56,483
Disposals	(13,780)	-	(13,780)
31 December 1999	584,799	44,574	629,373
<b>Depreciation</b>			
1 January 1999	279,127	-	279,127
Charge for the year	41,511	-	41,511
Disposals	(10,660)	-	(10,660)
31 December 1999	309,978	-	309,978
<b>Net book amount</b>			
31 December 1999	274,821	44,574	319,395
1 January 1999	262,968	44,574	307,542

**Fixed Asset Investments**

The Company has one wholly owned subsidiary, TEMA Isenmann Limited incorporated in England. The principal activity of the Company is that of the sale of quarry screening equipment.

	31 December	
	1999	1998
	£	£
Capital and Reserves	373,213	323,102
Profit for the year	50,111	79,059

## TEMA (MACHINERY) LIMITED

## NOTES ON ABBREVIATED FINANCIAL STATEMENTS

31 December 1999

## 3 Called up share capital

	1999		1998	
	Number of shares	£	Number of shares	£
<b>Authorised</b>				
Ordinary £1 shares	350,000	350,000	350,000	350,000
<b>Allotted called up and fully paid</b>				
Ordinary £1 shares	304,574	304,574	304,574	304,574

## 4 Ultimate parent undertaking

The ultimate parent company of Tema (Machinery) Limited is not known.