

REGISTERED NUMBER: 694081 (England and Wales)

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2001

FOR

TEMA (MACHINERY) LIMITED



TEMA (MACHINERY) LIMITED

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for the year ended 31 December 2001**

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TEMA (MACHINERY) LIMITED

COMPANY INFORMATION
for the year ended 31 December 2001

DIRECTORS:

M W Potter
H Van Delden
B Wegerhoff

SECRETARY:

B Wegerhoff

REGISTERED OFFICE:

3 Great Central Way
Woodford Halse
Daventry
Northamptonshire
NN11 3PZ

REGISTERED NUMBER:

694081 (England and Wales)

AUDITORS:

Burgis & Bullock
7 West Bar
Banbury
Oxon
OX16 9SD

TEMA (MACHINERY) LIMITED

**REPORT OF THE INDEPENDENT AUDITORS TO
TEMA (MACHINERY) LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements on pages three to six, together with the full financial statements of the company for the year ended 31 December 2001 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

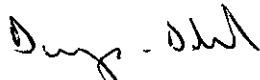
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with 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 audit opinion

We have carried out the procedures we consider 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 did 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 three to six are properly prepared in accordance with those provisions.



Burgis & Bullock
7 West Bar
Banbury
Oxon
OX16 9SD

Dated: 22 May 2002

TEMA (MACHINERY) LIMITED

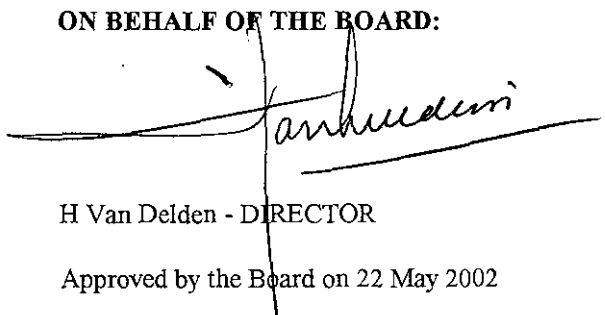
ABBREVIATED BALANCE SHEET

31 December 2001

		2001	2000
	Notes	£	£
FIXED ASSETS:			
Tangible assets	2	302,899	274,428
Investments	3	44,574	44,574
		<u>347,473</u>	<u>319,002</u>
CURRENT ASSETS:			
Stocks		111,409	92,135
Debtors		321,894	502,321
Cash at bank and in hand		275,834	406,932
		<u>709,137</u>	<u>1,001,388</u>
CREDITORS: Amounts falling due within one year		<u>(172,081)</u>	<u>(445,974)</u>
NET CURRENT ASSETS:		<u>537,056</u>	<u>555,414</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:		884,529	874,416
PROVISIONS FOR LIABILITIES AND CHARGES:		<u>(33,506)</u>	<u>(29,009)</u>
		<u><u>£851,023</u></u>	<u><u>£845,407</u></u>
CAPITAL AND RESERVES:			
Called up share capital	4	304,574	304,574
Profit and loss account		546,449	540,833
SHAREHOLDERS' FUNDS:		<u><u>£851,023</u></u>	<u><u>£845,407</u></u>

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

ON BEHALF OF THE BOARD:


H Van Delden - DIRECTOR

Approved by the Board on 22 May 2002

The notes form part of these financial statements

TEMA (MACHINERY) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS for the year ended 31 December 2001

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 March 2000).

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.

Land and buildings	- 20% on cost and 2% on cost
Plant and machinery etc	- 30% on reducing balance, 25% on reducing balance, 15% on reducing balance and 10% on reducing balance

Stocks

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

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account as incurred.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

Group accounts

The company is entitled to the exemption under Section 248 of the Companies Act 1985 from the obligation to prepare group accounts.

TEMA (MACHINERY) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
for the year ended 31 December 2001

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 January 2001	619,379
Additions	84,058
Disposals	(32,145)
At 31 December 2001	<u>671,292</u>
DEPRECIATION:	
At 1 January 2001	344,948
Charge for year	41,798
Eliminated on disposals	(18,353)
At 31 December 2001	<u>368,393</u>
NET BOOK VALUE:	
At 31 December 2001	<u>302,899</u>
At 31 December 2000	<u>274,428</u>

3. FIXED ASSET INVESTMENTS

	£
COST:	
At 1 January 2001 and 31 December 2001	<u>44,574</u>
NET BOOK VALUE:	
At 31 December 2001	<u>44,574</u>
At 31 December 2000	<u>44,574</u>

The company's investments at the balance sheet date in the share capital of unlisted companies include the following:

Tema Isenmann Limited

Nature of business: The sale of quarry plant screening equipment

	%
Class of shares:	holding
Ordinary	100.00

	2001	2000
	£	£
Aggregate capital and reserves	475,974	441,821
Profit for the year	<u>34,153</u>	<u>68,608</u>

TEMA (MACHINERY) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS for the year ended 31 December 2001

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2001	2000
		£1	£	£
350,000	Ordinary		350,000	350,000
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2001	2000
		£1	£	£
304,574	Ordinary		304,574	304,574

5. ULTIMATE PARENT COMPANY

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

6. GROUP COMPANIES

The following are the balances outstanding with group companies from related party transactions;

Trade creditors	2001	2000
	£	£
Tema Isenmann Limited	-	792
Tema Holding NV	-	26,500
Tema BV	56	-
Steinhaus GmbH	-	22,566
Hein Lehmann	5,504	105,277
Siebtechnik GmbH	1,949	11,840
Unislot NV	2,007	-
Meta Property Limited	30,000	-
	<u>39,516</u>	<u>166,975</u>
Trade debtors	2001	2000
	£	£
Steinhaus GmbH	-	30,606
Siebtechnik GmbH	-	153
Tema Isenmann Limited	32,905	53,618
Tema Isenmann Inc.	48,616	17,457
Isenmann Siebe GmbH	18,095	53,043
Isenmann SARL	118	320
Tema Isenmann Mining	-	125,807
	<u>99,734</u>	<u>281,004</u>