

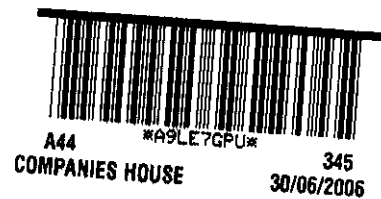
COMPANY REGISTRATION NUMBER 2990830

**COPLAND MECHANICAL HANDLING SERVICES
LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

28th FEBRUARY 2005



COPLAND MECHANICAL HANDLING SERVICES LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 28th FEBRUARY 2005

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COPLAND MECHANICAL HANDLING SERVICES LIMITED

ABBREVIATED BALANCE SHEET

28th FEBRUARY 2005

	Note	2005 £	£	2004 £
FIXED ASSETS	2			
Tangible assets			<u>1,308</u>	<u>3,960</u>
CURRENT ASSETS				
Debtors		52,207		21,573
Cash at bank and in hand		125		556
		<u>52,332</u>		<u>22,129</u>
CREDITORS: Amounts falling due within one year		<u>52,782</u>		<u>28,685</u>
NET CURRENT LIABILITIES			<u>(450)</u>	<u>(6,556)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>858</u>	<u>(2,596)</u>
PROVISIONS FOR LIABILITIES AND CHARGES			<u>109</u>	<u>88</u>
			<u>749</u>	<u>(2,684)</u>
CAPITAL AND RESERVES				
Called-up equity share capital	3		2	2
Profit and loss account			<u>747</u>	<u>(2,686)</u>
SHAREHOLDER'S FUNDS/(DEFICIENCY)			<u>749</u>	<u>(2,684)</u>

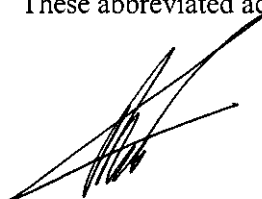
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of 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 8th May 2006.



Mr S Copland

The notes on pages 2 to 3 form part of these abbreviated accounts.

COPLAND MECHANICAL HANDLING SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 28th FEBRUARY 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 June 2002).

Turnover

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

Fixed assets

All fixed assets are initially recorded at cost.

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:

Plant & Machinery	- 25% straight line
Motor Vehicles	- 25% straight line
Furniture & Equipment	- 25% straight line

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 at a constant rate of charge on the balance of capital repayments outstanding.

Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included with creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding, and the capital element which reduces the outstanding obligation for future instalments.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

COPLAND MECHANICAL HANDLING SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 28th FEBRUARY 2005

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1st March 2004	24,290
Additions	934
At 28th February 2005	<u><u>25,224</u></u>
DEPRECIATION	
At 1st March 2004	20,330
Charge for year	3,586
At 28th February 2005	<u><u>23,916</u></u>
NET BOOK VALUE	
At 28th February 2005	<u><u>1,308</u></u>
At 29th February 2004	<u><u>3,960</u></u>

3. SHARE CAPITAL

Authorised share capital:

	2005 £	2004 £
1,000 Ordinary shares of £1 each	<u><u>1,000</u></u>	<u><u>1,000</u></u>

Allotted, called up and fully paid:

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>