

Registered number
3830873

B.T.H. (SPECIAL ATTACHMENTS) LIMITED

Abbreviated Accounts

30 April 2001



B.T.H. (SPECIAL ATTACHMENTS) LIMITED
Auditors' Report

Auditors' report to B.T.H. (SPECIAL ATTACHMENTS) LIMITED
under section 247B of the Companies Act 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the full accounts of the company for the period ended 30 April 2001 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

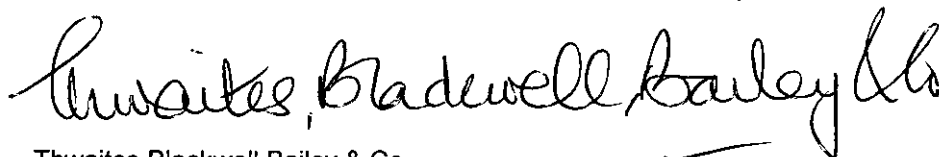
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts 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 full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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 accounts.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



Thwaites Blackwell Bailey & Co
Chartered Accountants and Registered Auditors

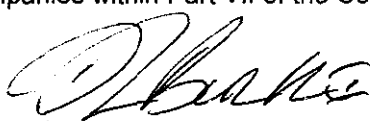
Delaport Coach House
Lamer Lane
Wheathampstead
Hertfordshire
AL4 8RQ

10 October 2001

B.T.H. (SPECIAL ATTACHMENTS) LIMITED
Abbreviated Balance Sheet
as at 30 April 2001

	Notes	2001 £	2000 £
Fixed assets			
Tangible assets	2	1,175,826	1,107,694
Current assets			
Debtors		240,121	264,213
Creditors: amounts falling due within one year		(849,654)	(760,984)
Net current liabilities		(609,533)	(496,771)
Total assets less current liabilities		566,293	610,923
Creditors: amounts falling due after more than one year		(318,129)	(409,595)
Net assets		<u>248,164</u>	<u>201,328</u>
Capital and reserves			
Called up share capital	4	10,000	10,000
Profit and loss account		238,164	191,328
Shareholders' funds		<u>248,164</u>	<u>201,328</u>

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.


D L Burke

Director

Approved by the board on 10 October 2001

B.T.H. (SPECIAL ATTACHMENTS) LIMITED
Notes to the Abbreviated Accounts
for the year ended 30 April 2001

1 Accounting policies

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except to the extent that a liability to taxation is unlikely to crystallise.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

£

Cost

At 1 May 2000	1,219,009
Additions	431,520
Disposals	(103,492)

At 30 April 2001	<u>1,547,037</u>
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Depreciation

At 1 May 2000	111,315
Charge for the year	274,745
On disposals	(14,849)

At 30 April 2001	<u>371,211</u>
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B.T.H. (SPECIAL ATTACHMENTS) LIMITED
Notes to the Abbreviated Accounts
for the year ended 30 April 2001

Net book value

At 30 April 2001

1,175,826

At 30 April 2000

1,107,694

3 Loans

2001

2000

£

£

Creditors include:

Secured bank loans

50,723

75,762

4 Share capital

2001

2000

£

£

Authorised:

Ordinary shares of £1 each

20,000

20,000

2001
No

2000
No

2001
£

2000
£

Allotted, called up and fully paid:

Ordinary shares of £1 each

10,000

10,000

10,000

10,000