

Registration number SC 247310

H & M HYDRAULIC SERVICES LTD

Abbreviated accounts

for the year ended 30 April 2006



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H & M HYDRAULIC SERVICES LTD

**Accountants' report on the unaudited financial statements to the directors of
H & M HYDRAULIC SERVICES LTD**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2006 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



**Frame Kennedy & Forrest
Chartered Accountants
Albyn House
Union Street
Inverness
IV1 1QA**

Date: 24 August 2006

H & M HYDRAULIC SERVICES LTD**Abbreviated balance sheet
as at 30 April 2006**

		2006	2005
	Notes	£	£
Fixed assets			
Tangible assets	2	66,149	61,126
Current assets			
Stocks		34,339	30,502
Debtors		139,037	125,301
Cash at bank and in hand		125,600	99,568
		<u>298,976</u>	<u>255,371</u>
Creditors: amounts falling due within one year		<u>(358,631)</u>	<u>(314,903)</u>
Net current liabilities		(59,655)	(59,532)
Total assets less current liabilities		<u>6,494</u>	<u>1,594</u>
Creditors: amounts falling due after more than one year		(942)	
Provisions for liabilities and charges		<u>(3,752)</u>	<u>(3,480)</u>
Net assets/(liabilities)		<u>1,800</u>	<u>(1,886)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		1,700	(1,986)
Shareholders' funds		<u>1,800</u>	<u>(1,886)</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

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H & M HYDRAULIC SERVICES LTD

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 April 2006**

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 April 2006 and

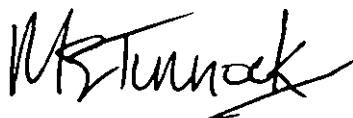
(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The abbreviated accounts were approved by the Board on 24 August 2006 and signed on its behalf by



Michael Tinnock
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Frame Kennedy & Forrest

H & M HYDRAULIC SERVICES LTD**Notes to the abbreviated financial statements
for the year ended 30 April 2006****1. Accounting policies****1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	25% Reducing balance
Fixtures, fittings and equipment	25% Reducing balance
Motor vehicles	25% Reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Deferred taxation

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

H & M HYDRAULIC SERVICES LTD**Notes to the abbreviated financial statements
for the year ended 30 April 2006**

continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 May 2005	85,151	
Additions	27,074	
At 30 April 2006	<u>112,225</u>	
Depreciation		
At 1 May 2005	24,026	
Charge for year	22,050	
At 30 April 2006	<u>46,076</u>	
Net book values		
At 30 April 2006	66,149	
At 30 April 2005	<u>61,125</u>	
3. Share capital	2006 ££	2005
Authorised		
100,000 Ordinary shares of £1 each	<u>100,000</u> <u>100,000</u>	
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u> <u>100</u>	