

Registration number 4398428

**S D Tennant Limited**

**Abbreviated accounts**

**for the year ended 31 March 2006**



***S D Tennant Limited***

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**S D Tennant Limited**

**Abbreviated balance sheet  
as at 31 March 2006**

		<b>2006</b>		<b>2005</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		174,455		152,904
<b>Current assets</b>					
Stocks		1,500		1,500	
Debtors		154,851		105,697	
Cash at bank and in hand		14,898		2,099	
		<u>171,249</u>		<u>109,296</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(202,754)</u>		<u>(142,426)</u>	
<b>Net current liabilities</b>			<u>(31,505)</u>		<u>(33,130)</u>
<b>Total assets less current liabilities</b>			142,950		119,774
<b>Creditors: amounts falling due after more than one year</b>			(92,268)		(69,398)
<b>Provisions for liabilities</b>			<u>(12,135)</u>		<u>(10,750)</u>
<b>Net assets</b>			<u>38,547</u>		<u>39,626</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			38,447		39,526
<b>Shareholders' funds</b>			<u>38,547</u>		<u>39,626</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 3 to 5 form an integral part of these financial statements.

**S D Tennant Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 March 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 31 March 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 accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

The abbreviated accounts were approved by the Board on 23 November 2006 and signed on its behalf by



**S D Tennant**  
**Director**

**The notes on pages 3 to 5 form an integral part of these financial statements.**

## **S D Tennant Limited**

### **Notes to the abbreviated financial statements for the year ended 31 March 2006**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

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

##### **1.2. Changes in accounting policy**

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

###### *FRSSE 2005*

The adoption of FRSSE 2005 had no material impact on the results for the year or on the year end balance sheet.

##### **1.3. Turnover**

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

##### **1.4. 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	-	15% per annum reducing balance
Motor vehicles	-	10%-25% per annum reducing balance

##### **1.5. 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.

##### **1.6. Stock**

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

##### **1.7. Pensions**

The pension costs charged in the financial statements represents the contributions payable by the company during the year.

# **S D Tennant Limited**

## **Notes to the abbreviated financial statements for the year ended 31 March 2006**

..... continued

### **1.8. 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, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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.

<b>2. Fixed assets</b>	<b>Tangible fixed assets £</b>
<b>Cost</b>	
At 1 April 2005	182,268
Additions	74,779
Disposals	(18,493)
At 31 March 2006	<u>238,554</u>
<b>Depreciation</b>	
At 1 April 2005	29,363
On disposals	(12,162)
Charge for year	46,898
At 31 March 2006	<u>64,099</u>
<b>Net book values</b>	
At 31 March 2006	<u>174,455</u>
At 31 March 2005	<u>152,905</u>

**S D Tennant Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 March 2006**

..... continued

<b>3. Share capital</b>	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>