



REGISTERED NUMBER: 2860666 (England and Wales)

ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST OCTOBER 2004  
FOR  
TECHRON EQUIPMENT LTD



A03  
COMPANIES HOUSE

\*A3014573\*

0469  
12/05/05

17

**TECHRON EQUIPMENT LTD**

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**FOR THE YEAR ENDED 31ST OCTOBER 2004**

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**TECHRON EQUIPMENT LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST OCTOBER 2004**

**DIRECTOR:** C P Bignell

**SECRETARY:** B Puffer

**REGISTERED OFFICE:** Unit E7  
Rudford Industrial Estate  
Ford  
Arundel  
WEST SUSSEX  
BN18 OBD

**REGISTERED NUMBER:** 2860666 (England and Wales)

**AUDITORS:** BD&M Limited  
76 Woodlands Avenue  
Rustington  
West Sussex  
BN16 3EY

**SOLICITORS:** Peter C. Careless  
36 High Street  
Littlehampton  
West Sussex  
BN17 5ED

**REPORT OF THE INDEPENDENT AUDITORS TO**  
**TECHRON EQUIPMENT LTD**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages three to five, together with the full financial statements of the company for the year ended 31st October 2004 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of director and auditors**

The director is 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 consider necessary to confirm, by reference to the financial statements, 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 financial statements.

**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 three to five are properly prepared in accordance with those provisions.

BD & M Limited  
BD&M Limited  
76 Woodlands Avenue  
Rustington  
West Sussex  
BN16 3EY

31<sup>st</sup> March 2005

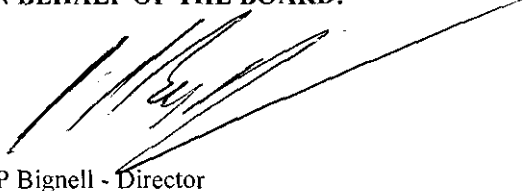
**TECHRON EQUIPMENT LTD**

**ABBREVIATED BALANCE SHEET**  
**31ST OCTOBER 2004**

		<u>2004</u>		<u>2003</u>	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		119,062		133,961
<b>CURRENT ASSETS:</b>					
Stocks		125,678		106,338	
Debtors		212,059		258,571	
Cash at bank and in hand		<u>7,857</u>		<u>4,185</u>	
		345,594		369,094	
<b>CREDITORS:</b> Amounts falling due within one year		<u>41,385</u>		<u>68,759</u>	
<b>NET CURRENT ASSETS:</b>			<u>304,209</u>		<u>300,335</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			423,271		434,296
<b>CREDITORS:</b> Amounts falling due after more than one year			-		(1,458)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>			<u>(4,006)</u>		<u>(4,424)</u>
			<u>£419,265</u>		<u>£428,414</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	3		10,000		10,000
Profit and loss account			<u>409,265</u>		<u>418,414</u>
<b>SHAREHOLDERS' FUNDS:</b>			<u>£419,265</u>		<u>£428,414</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**



C P Bignell - Director

Approved by the Board on 31<sup>st</sup> March 2005

The notes form part of these abbreviated accounts

## TECHRON EQUIPMENT LTD

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2004

#### 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 June 2002).

##### **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.

Freehold property	- 4% on cost
Dept of Health Project	- 12.5% on cost
Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 15% 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.

Costs include all direct costs and appropriate proportion of fixed and variable costs. Cost is the price paid on a first in first out basis.

##### **Deferred tax**

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

##### **Government grants**

Government grants received, in the form of project assistance, were written back to Profit and Loss account over the term of the grant.

#### 2. TANGIBLE FIXED ASSETS

	<u>Total</u>
	£
<b>COST:</b>	
At 1st November 2003	
and 31st October 2004	<u>337,984</u>
<b>DEPRECIATION:</b>	
At 1st November 2003	204,023
Charge for year	<u>14,899</u>
At 31st October 2004	<u>218,922</u>
<b>NET BOOK VALUE:</b>	
At 31st October 2004	<u>119,062</u>
At 31st October 2003	<u>133,961</u>

**TECHRON EQUIPMENT LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST OCTOBER 2004**

3. **CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2004 £	2003 £
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>