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COMPANIES HOUSE COPY

COMPANY NUMBER 272017

**FLOOR CLEANING MACHINES
(YORKSHIRE) LIMITED
ABBREVIATED ACCOUNTS AND AUDITORS REPORT
YEAR ENDED 31 AUGUST 1995**

**Presented for filing by:
Haslams
Chartered Accountants
St Peter's Chambers
39 St Petersgate
Stockport
SK1 1DH
Tel: (0161) 477 4092**





**AUDITORS' REPORT TO THE DIRECTORS OF FLOOR CLEANING MACHINES
(YORKSHIRE) LIMITED PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO
THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 3 to 5, together with the financial statements of Floor Cleaning Machines (Yorkshire) Limited, prepared under Section 226 of the Companies Act 1985 for the year ended 31 August 1995.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Schedule 8 to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement on page 3 and whether the abbreviated accounts have been properly prepared in accordance with that Schedule.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does 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 under sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Section A of Part III of Schedule 8 to that Act, in respect of the year ended 31 August 1995, and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance with that Schedule.

Other information

On 8 November 1995 we reported, as auditors of Floor Cleaning Machines (Yorkshire) Limited, to the members on the financial statements prepared under Section 226 of the Companies Act 1985 for the year ended 31 August 1995, and our audit report was as follows:

continued/.....



AUDITORS' REPORT TO THE DIRECTORS OF FLOOR CLEANING MACHINES (YORKSHIRE) LIMITED PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO THE COMPANIES ACT 1985 (continued)

"We have audited the financial statements on pages 4 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of directors and auditors

As described on page 1, the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 August 1995 and of its profit for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies."

HASLAMs
Chartered Accountants
Registered Auditor
Stockport

8 November 1995

FLOOR CLEANING MACHINES (YORKSHIRE) LIMITED
ABBREVIATED BALANCE SHEET
AT 31 AUGUST 1995

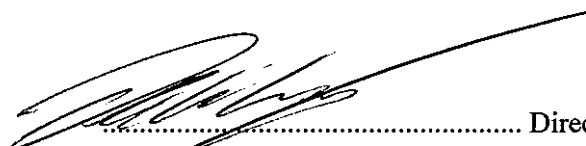


	Notes	1995	1994
		£	£
FIXED ASSETS			
Tangible assets	2	2,604	3,752
CURRENT ASSETS			
Stocks		36,094	27,056
Debtors	3	123,388	113,904
Cash at bank and in hand		39,493	54,743
		<u>198,975</u>	<u>195,703</u>
CREDITORS: Amounts falling due within one year		<u>192,628</u>	<u>194,731</u>
NET CURRENT ASSETS		6,347	972
NET ASSETS		<u>£8,951</u>	<u>£4,724</u>
CAPITAL AND RESERVES			
Called up share capital	4	1,000	1,000
Profit and loss account		7,951	3,724
TOTAL CAPITAL EMPLOYED		<u>£8,951</u>	<u>£4,724</u>

The directors have taken advantage of the exemptions conferred by Part III of Schedule 8 of the Companies Act 1985 and have done so on the grounds that in their opinion the company is entitled to those exemptions as a small company.

On the same grounds, advantage has been taken in the preparation of the financial statements of the special exemptions conferred by Part I of Schedule 8 to that Act.

Signed on behalf of the Board of Directors on 8 November 1995


..... Director
D W Crompton

FLOOR CLEANING MACHINES (YORKSHIRE) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 1995



1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently regarding items considered material to the financial statements.

a. Basis of Accounting

The financial statements have been prepared under the historical cost convention.

b. Depreciation

Depreciation has been calculated to write off the cost of tangible fixed assets on a straight line basis over their anticipated useful lives using the following rates:

Plant, machinery and equipment	25% p.a.
Office fixtures and equipment	15% p.a.
Computer equipment	25% p.a.

c. Deferred Taxation

Provision is made under the liability method for taxation deferred by those timing differences which are expected to reverse and arises principally from accelerated capital allowances. Provision is made at rates of tax likely to be in force at the time of reversal.

d. Stocks

Stocks are valued at the lower of cost and net realisable value.

e. Pension Contributions

The company contributes to various pension schemes designed to provide retirement benefits based upon the level of contributions made.

The costs of providing these benefits are charged to profit and loss account in the year in which they are incurred.

f. Operating Leases

Operating lease rentals are charged to the profit and loss account as incurred.

g. Turnover

Turnover represents amounts invoiced to third parties, less trade discounts and excluding value added tax, in respect of goods and services provided by the company.

FLOOR CLEANING MACHINES (YORKSHIRE) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 1995



2. TANGIBLE FIXED ASSETS	1995	1994
	£	£
The movement in the year was as follows:		
Cost		
Beginning of year	6,194	6,194
Additions	336	-
	<u>6,530</u>	<u>6,194</u>
End of year		
Depreciation		
Beginning of year	2,442	1,043
Charge	1,484	1,399
	<u>3,926</u>	<u>2,442</u>
End of year		
Net Book Value	<u><u>£2,604</u></u>	<u><u>£3,752</u></u>
3. DEBTORS	£	£
Amounts falling due within one year	<u><u>£123,388</u></u>	<u><u>£113,904</u></u>
4. SHARE CAPITAL	£	£
Authorised:		
1000,000 £1 Ordinary Shares	<u><u>£100,000</u></u>	<u><u>£100,000</u></u>
Allotted, Called Up and Fully Paid:		
1,000 £1 Ordinary Shares	<u><u>£1,000</u></u>	<u><u>£1,000</u></u>