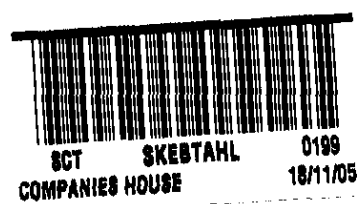


Unaudited Abbreviated Accounts for the Year Ended 31 August 2005

for

Comcat Engineering Ltd



Contents of the Abbreviated Accounts
for the Year Ended 31 August 2005

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Comcat Engineering Ltd

Company Information
for the Year Ended 31 August 2005

DIRECTORS:

D Carslaw
J McKenzie
Mrs H Carslaw
Mrs L McKenzie

SECRETARY:

Mrs H Carslaw

REGISTERED OFFICE:

Unit 3A3 Smithton Industrial Estate
Inverness
INVERNESS-SHIRE
IV2 7WL

REGISTERED NUMBER:

SC173105 (Scotland)

ACCOUNTANTS:

Eagle Consulting
15a Harbour Road
Inverness
IV1 1SY

Abbreviated Balance Sheet31 August 2005

		31.8.05		31.8.04	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		18,699		22,028
CURRENT ASSETS:					
Stocks		24,500		32,541	
Debtors		138,828		173,631	
Cash in hand		1,672		319	
		<u>165,000</u>		<u>206,491</u>	
CREDITORS: Amounts falling due within one year		<u>179,525</u>		<u>190,739</u>	
NET CURRENT (LIABILITIES)/ASSETS:			<u>(14,525)</u>		<u>15,752</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			4,174		37,780
CREDITORS: Amounts falling due after more than one year			<u>3,342</u>		<u>6,649</u>
			<u><u>£832</u></u>		<u><u>£31,131</u></u>
CAPITAL AND RESERVES:					
Called up share capital	3		100		100
Profit and loss account			732		31,031
SHAREHOLDERS' FUNDS:			<u><u>£832</u></u>		<u><u>£31,131</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 August 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

Comcat Engineering Ltd

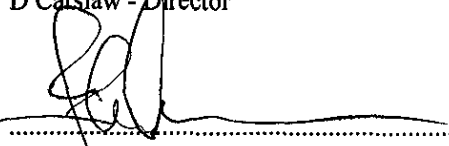
Abbreviated Balance Sheet

31 August 2005

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:


.....
D Carslaw - Director


.....
J McKenzie - Director

Approved by the Board on 11/11/05

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2005

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.

Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance
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Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account as incurred.

2. **TANGIBLE FIXED ASSETS**

	<u>Total</u>
	<u>£</u>
COST:	
At 1 September 2004	30,287
Additions	1,655
	<u>31,942</u>
At 31 August 2005	<u>31,942</u>
DEPRECIATION:	
At 1 September 2004	8,259
Charge for year	4,984
	<u>13,243</u>
At 31 August 2005	<u>13,243</u>
NET BOOK VALUE:	
At 31 August 2005	<u>18,699</u>
At 31 August 2004	<u>22,028</u>

3. **CALLED UP SHARE CAPITAL**

Authorised:

Number:	Class:	Nominal value:	31.8.05	31.8.04
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.05	31.8.04
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. **TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the year ended 31 August 2005:

	£
J McKenzie	
Balance outstanding at start of year	-
Balance outstanding at end of year	2,650
Maximum balance outstanding during year	<u>2,650</u>