

REGISTERED NUMBER: 2132709 (England and Wales)

REGISTRAR OF COMPANIES

Abbreviated Accounts
for the Year Ended 30th September 2004
for
M DIMOND LIMITED



M DIMOND LIMITED

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for the Year Ended 30th September 2004**

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M DIMOND LIMITED

Company Information
for the Year Ended 30th September 2004

DIRECTORS:	M J Dimond Mrs M L Dimond
SECRETARY:	Mrs M L Dimond
REGISTERED OFFICE:	7-11 Woodcote Road Wallington Surrey SM6 0LH
REGISTERED NUMBER:	2132709 (England and Wales)
ACCOUNTANTS:	GBJ LLP Chartered Accountants 7-11 Woodcote Road Wallington Surrey SM6 0LH

M DIMOND LIMITED**Abbreviated Balance Sheet
30th September 2004**

		2004		2003	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		5,852		5,327
CURRENT ASSETS:					
Stocks		468,203		383,103	
Debtors		451,215		520,163	
Cash at bank and in hand		455,856		294,378	
		<u>1,375,274</u>		<u>1,197,644</u>	
CREDITORS: Amounts falling due within one year					
		<u>842,678</u>		<u>760,993</u>	
NET CURRENT ASSETS:			<u>532,596</u>		<u>436,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>£538,448</u>		<u>£441,978</u>
CAPITAL AND RESERVES:					
Called up share capital	3		100		100
Other reserves			36,321		10,890
Profit and loss account			502,027		430,988
SHAREHOLDERS' FUNDS:			<u>£538,448</u>		<u>£441,978</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th September 2004.

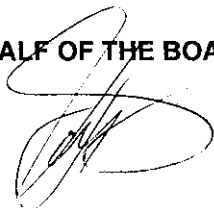
The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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.

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:



M J Dimond - Director

Approved by the Board on 19th April 2005

The notes form part of these abbreviated accounts

M DIMOND LIMITED

Notes to the Abbreviated Accounts for the Year Ended 30th September 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.

Plant and machinery etc - 25% 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.

Deferred tax

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1st October 2003	24,796
Additions	2,263
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At 30th September 2004	27,059
	<hr/>
DEPRECIATION:	
At 1st October 2003	19,470
Charge for year	1,737
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At 30th September 2004	21,207
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NET BOOK VALUE:	
At 30th September 2004	5,852
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At 30th September 2003	5,327
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M DIMOND LIMITED

Notes to the Abbreviated Accounts
for the Year Ended 30th September 2004

3. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2004 £	2003 £
100	Ordinary	£1	<u>100</u>	<u>100</u>