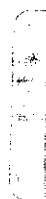


REGISTERED NUMBER: 3492429 (England and Wales)

UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2005
FOR
TETRA COMMUNICATIONS LIMITED



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COMPANIES HOUSE

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28/06/05

TETRA COMMUNICATIONS LIMITED

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2005**

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TETRA COMMUNICATIONS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST JANUARY 2005

DIRECTORS: G J Austin
S Austin
C Austin

SECRETARY: C Austin

REGISTERED OFFICE: Victoria Chambers
1 Victoria Road
Northampton
NN1 5EB

REGISTERED NUMBER: 3492429 (England and Wales)

ACCOUNTANTS: Smith Hodge & Baxter
Chartered Accountants
Thorpe House
93 Headlands
Kettering
NN15 6BL

TETRA COMMUNICATIONS LIMITED

ABBREVIATED BALANCE SHEET
31ST JANUARY 2005

| | Notes | 2005 £ | 2004 £ |
|--|-------|---------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 2 | 55,736 | 55,736 |
| CURRENT ASSETS | | | |
| Stocks | | 9,000 | - |
| Debtors | | 27,759 | 18,500 |
| Cash at bank | | - | 7,715 |
| | | <u>36,759</u> | <u>26,215</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 3 | <u>35,248</u> | <u>28,634</u> |
| NET CURRENT ASSETS/(LIABILITIES) | | <u>1,511</u> | <u>(2,419)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>57,247</u> | <u>53,317</u> |
| CREDITORS | | | |
| Amounts falling due after more than one year | 3 | <u>19,134</u> | <u>24,487</u> |
| | | <u>38,113</u> | <u>28,830</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 4 | 250 | 250 |
| Profit and loss account | | <u>37,863</u> | <u>28,580</u> |
| SHAREHOLDERS' FUNDS | | <u>38,113</u> | <u>28,830</u> |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 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.

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:

.....
G J Austin - Director

Approved by the Board on 24-06-2005

The notes form part of these abbreviated accounts

TETRA COMMUNICATIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 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

Freehold Property

No depreciation is provided on the freehold building because it is the company's practice to maintain the asset in a continual state of sound repair.

The useful life of the building is, therefore, so long and its residual value so high, that its depreciation is insignificant.

In the opinion of the directors, the value at which freehold property is stated in the accounts does not exceed the recoverable amount. There is no indication that any impairment in value has occurred.

Stocks

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

2. **TANGIBLE FIXED ASSETS**

| | Total £ |
|---|------------|
| COST | |
| At 1st February 2004 and 31st January 2005 | 55,736 |
| NET BOOK VALUE | |
| At 31st January 2005 | 55,736 |
| At 31st January 2004 | 55,736 |

3. **CREDITORS**

The following secured debts are included within creditors:

| | 2005 £ | 2004 £ |
|----------------|---------------|---------------|
| Bank overdraft | 9,859 | - |
| Bank loans | 24,658 | 30,011 |
| | <u>34,517</u> | <u>30,011</u> |

TETRA COMMUNICATIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31ST JANUARY 2005

4. CALLED UP SHARE CAPITAL

| Authorised: Number: | Class: | Nominal value: | 2005 £ | 2004 £ |
|---|----------|-------------------|--------------|--------------|
| 1,000 | Ordinary | £1 | <u>1,000</u> | <u>1,000</u> |
| | | | | |
| Allotted, issued and fully paid: Number: | Class: | Nominal value: | 2005 £ | 2004 £ |
| 250 | Ordinary | £1 | <u>250</u> | <u>250</u> |

5. TRANSACTIONS WITH DIRECTORS

Material interests of the directors:

- a) Debtors includes £24,088 (2004: £17,500) due from Northampton Communications Limited as at the balance sheet date.
- b) Creditors includes £11,995 (2004: £Nil) due to Norcall Limited as at the balance sheet date.
- c) Mr G Austin has given a personal guarantee limited to £10,000 in respect of the mortgage on the freehold property.

Mr G J Austin is materially interested in Norcall Limited and Northampton Communications Limited as a shareholder and director.

Mr C Austin is materially interested in Norcall Limited as a shareholder.

TETRA COMMUNICATIONS LIMITED

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
TETRA COMMUNICATIONS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st January 2005 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Smith Hodge & Baxter
Chartered Accountants
Thorpe House
93 Headlands
Kettering
NN15 6BL

Date: 27-05-2005