

The Financial Efficiency Index 2008

Compiled by DECISION business magazine in association with morleyandscott



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DECISION
BUSINESS MAGAZINE

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Financial efficiency is an essential goal of business planning in terms of being able to meet liabilities and implement strategy simultaneously.

The current ratio measures a company's ability to meet its creditors from debtors, stock, and cash. If a company is able to meet its current liabilities from current assets exactly on a £ for £ basis this is represented by a 1.0 ratio. If current assets exceed current liabilities the ratio will be 1.01 or more. Should liabilities be greater the ratio will be 0.01 or less.

The gearing ratio identifies if a company is highly borrowed at its year-end, and by how much by totalling the loans, overdrafts and monies outstanding on finance leases, subtracting from that total the amount of cash held at the bank, and expressing that figure as a percentage of net assets. So a ratio of 50.0 means that for every £1 of net assets, the company has borrowings of 50p. Loans by parent or subsidiary companies payable on demand and fixed term have been included in the calculations.

Debtor days - the number of days it takes a company to get paid by its customers.

All of the information is according to the latest results filed by Monday 30th June 2008, and relates to the biggest companies in the south by turnover. This unique index has been calculated and compiled solely by DECISION business magazine, working from data obtained from the official source.

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Financial Efficiency Index

				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
2e2 Group Ltd	Newbury	Berkshire	IT outsourcing	1.93	2.23			93	95
3M UK plc	Bracknell	Berkshire	Coated materials manufacturers	1.69	1.63	83.13	87.77		
A Jones Et Sons Ltd	Eastbourne	Sussex	Retailer, inc Jones the Bootmaker, Beglins	1.84	2.21			52	73
A&O Systems Et Services UK Ltd	Slough	Berkshire	Formerly EDS Global Field Servicers	1.65	1.76			93	65
AA Ltd	Basingstoke	Hampshire	Motor Breakdown Service	0.55	0.67	901.81	500.36	90	95
Abacus Group plc	Newbury	Berkshire	Electronic components distribution	1.15	1.21	78.7	82.92	79	96
ACAL plc	Guildford	Surrey	Sales of electronic/IT/industrial control products	1.34	1.33	7.12	9.07	82	82
Actionmargin Ltd	Bournemouth	Dorset	Employment services, t/a NWM-CIS	0.99	1.0			28	58
Acval Group Ltd	Swindon	Wiltshire	Vehicle leasing (PHH)	0.84	0.86			117	210
ACW Technology Ltd	Southampton	Hampshire	Outsourced manufacturing	1.87	1.61	5.91	19.06	84	86
Adams Morey Ltd	Southampton	Hampshire	Commercial vehicle dealerships	1.0	1.09	104.08	168.83	43	35
Advanced Resource Holdings Ltd	Havant	Hampshire	Employment agency	1.08	1.45	1460.73	232.12	68	84
Affinion International Ltd	Slough	Berkshire	Affinity schemes	1.38	1.15				
Afton Chemical Ltd	Bracknell	Berkshire	Lubricating oil/additives sales	1.81	1.57			58	72
AGI Media Packaging Europe Ltd	Chichester	Sussex	Printing	1.43	1.63				
Agilent Technologies UK Ltd	Wokingham	Berkshire	Analysis equipment manufacture	1.99	1.69			134	143
Agustawestland International Ltd	Farnborough	Hampshire	EH101 helicopter developers	1.07	1.11			122	66
AIM Group plc	Southampton	Hampshire	Aircraft interiors	1.39	1.88	27.19	0	78	60
Air and Cargo Services Ltd	Crawley	Sussex	Freight forwarders	1.38	1.34			40	38
Air Charter Service plc	Hampton Wick	Surrey	Aircraft leasing/chartering	1.16	1.15			24	40
Air Miles Travel Promotions Ltd	Crawley	Sussex	Travel/leisure promotion schemes operators	7.98	6.44				
Air Partner plc	Crawley	Sussex	Air charter brokers	1.34	1.45			52	61
Air Products plc	Walton-on-Thames	Surrey	Industrial gas manufacture	1.84	2.17	7.95	5.36	162	160
Airinmar Group Ltd	Finchampstead	Berkshire	Aircraft rotables logistics management	1.2	1.01	156.82	169.77	22	48
Aker Kvaerner Projects, Ltd	Portsmouth	Hampshire	Process engineers	2.59	2.37			169	328
Aker Kvaerner Subsea Ltd	Maidenhead	Berkshire	Oil/gas production equipment	1.43	1.84	699.63	0	211	123
Alberto-Culver Group Ltd	Basingstoke	Hampshire	Hair, beauty product manufacture	2.1	1.76			89	104
Alfa Laval Ltd	Camberley	Surrey	Engineering products manufacture	2.49	2.55				
All Leisure Group plc	Burgess Hill	Sussex	Cruise travel agents	1.86	1.03	83.55	0	20	25
Allegis Group Ltd	Wokingham	Berkshire	Employment agency	4.51	2.51	1286.38	80.99	95	80
Alphameric plc	Guildford	Surrey	Software to retail/retail betting sectors	1.12	1.51	21.11	0	134	104
Amari Metals Ltd	Hersham	Surrey	Metals supplier	1.18	1.19			80	73
Amari Plastics plc	Weybridge	Surrey	Plastic stockholders/distributors	1.16	1.11	0	63.16	72	70
Amazon.co.uk Ltd	Slough	Berkshire	Internet retailer	1.78	1.76			169	147

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Ambassador Theatre Group Ltd (The)	Woking	Surrey	Theatre owners	0.68	0.46	4.23	0	40	27
American Community Schools Group Ltd (The)	Cobham	Surrey	Educational establishments	0.69	0.59	0	7.22	44	52
American Express Services Europe Ltd	Brighton	Sussex	Charge/credit issuer/service provider	1.1	1.08	156.43	54.54		
American Home Products Holdings (UK) Ltd	Maidenhead	Berkshire	Human/animal health care products	1.73	1.37	44.99	0	111	108
Andreas Stihl Ltd	Camberley	Surrey	Garden machinery distribution	2.32	2.29			46	48
Anheuser Busch Europe Ltd	Richmond	Surrey	Budweiser beer manufacture	2.44	1.79	1.66	90.55	86	82
Anite Group plc	Slough	Berkshire	Consultancy, software, systems integration	0.86	1.01	47.39	0	123	123
Antalis Ltd	Basingstoke	Hampshire	Paper product sellers	0.95	0.89	29.57	44	102	101
Antler Homes plc	Guildford	Surrey	Housebuilders	1.38	1.48	176.33	129.73	12	12
Arjo Wiggins Fine Papers Ltd	Basingstoke	Hampshire	Paper manufacture	1.53	1.59	62.14	0	119	120
Arun Estate Agencies Ltd	Horsham	Sussex	Estate agents/surveyors	1.2	2.1			32	60
Arval UK Group Ltd	Swindon	Wiltshire	Fleet & fuel management	0.84	0.86			117	210
Ashtead Group plc	Leatherhead	Surrey	Equipment rental	1.06	1.03	57.41	52.52	67	63
Aureole Windsor Ltd	Windsor	Berkshire	Automotive retailers	0.96	0.93	809.59	712.77	24	22
Avanade Europe Holdings Ltd	Slough	Berkshire	IT - enterprise technology	2.41	2.12			114	95
Avaya UK	Guildford	Surrey	Communications equipment	0.99	1.02			183	148
Aviation Training International Ltd	Sherborne	Dorset	Training for British Army	1.7	2.55	474.1	711.62	47	64
Avis Europe plc	Bracknell	Berkshire	Vehicle rental services	1.4	1.17	979.69	1134.28		
Avnet Technology Solutions Ltd	Bracknell	Berkshire	IT distribution	1.07	1.12	110.65	131.07	74	69
Avon Rubber plc	Melksham	Wiltshire	Polymer product/respirator manufacturers	0.98	1.24	24.02	4.6	70	25
AVX Ltd	Fleet	Hampshire	Electronic component manufacture	3.59	0.27			135	163
AWE plc	Reading	Berkshire	Atomic Weapons Establishment, Aldermaston /Burghfield	6.05	6.9			41	48
Axon Group plc	Egham	Surrey	IT services, management consultancy	1.33	1.27			83	115
B&Q plc	Eastleigh	Hampshire	Home improvement retailers	1.94	1.88			99	82
B&W Group Ltd	Worthing	Sussex	Loudspeaker manufacture	1.94	2.21	184.78	82.86	79	74
Bacardi-Martini Ltd	Winchester	Hampshire	Drinks bottling & warehousing	1.66	1.59	19.73	3.52	149	134
Bank of Ireland Home Mortgages Ltd	Reading	Berkshire	Mortgage providers	8.12	11.23				
Bard Holdings Ltd	Crawley	Sussex	Health care products manufacture	4.8	3.85			73	106
Barloworld Handling Ltd	Maidenhead	Berkshire	Materials handling equipment sales	0.74	0.72			57	49
Bartholomews Holdings Ltd	Chichester	Sussex	Agricultural merchants	1.0	0.9	203.88	113.23	54	49
Baumatic Ltd	Reading	Berkshire	Cookers, ovens, hobs, import & distribution	1.32	1.32	72.8	54.66	119	103
Bayer plc	Newbury	Berkshire	Healthcare product sales	2.49	2.46			335	378
BCA Holdings Ltd	Hindhead	Surrey	Vehicle auctions	3.82	0.62	41.52	599.63		
Beale plc	Bournemouth	Dorset	Department stores	0.95	1.6	34.8	40.62	21	20

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Berkeley Group plc (The)	Cobham	Surrey	Housebuilders, commercial property developers	20.65	4.29			11	9
Bewley Homes plc	Tadley	Hampshire		1.51	1.55	128.93	119.89	148	135
BG Group plc	Reading	Berkshire	Gas, oil exploration, power production, distribution	1.3	1.47	0.84	3.08	101	88
Big Yellow Group plc	Bagshot	Surrey	Self-storage	0.72	1.19	38.5	58.16	50	52
Birchwood Garages Ltd	Eastbourne	Sussex	Car dealerships	0.66	0.8	171.09	221.99	20	20
Bisley Office Equipment Ltd	Woking	Surrey	Office furniture manufacture	3.06	3.06			74	70
Biwater plc	Dorking	Surrey	Contracting services to water industry	1.06	1.0	328.39	15.64	209	198
Black & Veatch Ltd	Redhill	Surrey	Water, sewage plants	1.23	1.43	2559.23	399.07	252	361
Blenheim House Construction Ltd	Chertsey	Surrey	Building contractor	1.11	1.07			61	56
BMW (GB) Ltd	Bracknell	Berkshire	BMW product distribution	1.93	1.62		43.75	9	18
Body Shop International plc (The)	Littlehampton	Sussex	Product developers/retailers	0.95	1.04	15.81	20.63	70	95
Boehringer Ingelheim Ltd	Bracknell	Berkshire	Pharmaceutical manufacture	1.65	1.4		27.44	69	67
Book People Group Ltd (The)	Godalming	Surrey	Direct sale of books	0.98	0.9			9	7
Bourne Group Holdings Ltd	Poole	Dorset	Steel sub-contractor, constructor	1.18	1.23			65	55
Bovis Lend Lease Pharmaceutical Ltd	Elstead	Surrey	Specialist Construction services	1.42	1.16			65	83
Bowlplex plc	Bournemouth	Dorset	Sport/leisure centres	0.42	0.52	149.14	177.02	42	47
Brevan Howard Services Ltd	Reading	Berkshire	Investment management	0.84	0.44			37	7
Bridport Ltd	Bridport	Dorset	Aerospace product manufacturers	4.61	3.51			143	160
Bristow Aviation Holdings Ltd	Redhill	Surrey	Helicopter services	0.29	0.37	263.96	246.67	120	140
Britax Childcare Holdings Ltd	Chertsey	Surrey	Car seat manufacturers	1.24	-	142.01	-	68	-
Broadway Malyan Holdings Ltd	Weybridge	Surrey	Architects	1.32	1.26	28.12	75.21	145	162
Brook Henderson Group Ltd	Reading	Berkshire	Healthcare property	2.64	1.08	0	153.52	61	67
Business Post Group plc	Slough	Berkshire	Delivery services	1.3	1.53	0.19	17.2	63	70
Bytes Technology Group Ltd	West Ewell	Surrey	IT services/corporate networks	1.61	1.55			87	99
C Brewer & Sons Ltd	Eastbourne	Sussex	Retail decorators, builders merchants	1.91	1.71			35	38
C&C Marshall Ltd	St Leonards-on-Sea	Sussex	Double glazing manufacture/installation	3.8	2.93			78	72
Cable & Wireless UK	Bracknell	Berkshire	International telecoms provider	0.37	0.76	4.6	8.95	98	108
Caffyns plc	Eastbourne	Sussex	Motor retailers	1.07	1.07	47.06	35.09	18	19
Camberley Auto Factors Ltd	Farnborough	Hampshire	Automotive spares distribution	1.78	1.66			57	55
Campina UK Ltd	Horsham	Sussex	Dairy product sales	0.96	0.98	0	11.65	80	71
Canon (UK) Ltd	Reigate	Surrey	IT, communications, consumer electronic products	2.78	2.1			113	94
Cappgemini UK plc	Woking	Surrey	IT outsourcing, consulting	1.16	1.12			131	101
Car Crash Line Group Ltd	Verwood	Dorset	Claims handling/vehicle provision	1.14	0.9	128.96	222.46	94	111

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Caravan Club Ltd (The)	East Grinstead	Sussex	Caravan services to membership	2.74	2.86			22	22
Cargill plc	Cobham	Surrey	Commodity trading, foodstuff processing	0.74	0.88			65	74
Carlisle Staffing plc	Slough	Berkshire	Employment services	1.02	1.04	109.56	40.42	100	127
Carte Blanche Greetings Ltd	Chichester	Sussex	Card/gift distributors	2.59	2.3	16.93	20.48	239	175
Cartus Holdings Ltd	Swindon	Wiltshire	Relocation services	1.08	1.04	435.07	706.81	395	573
Caspian UK Group LW	Bagshot	Surrey	Fast food restaurants	0.33	0.37	449.11	667.68	22	26
CDI-AndersElite	Southampton	Hampshire	Recruitment consultants	2.86	2.99			67	71
CDK (UK) Ltd	Gosport	Hampshire	Medical/surgical product manufacture (Tyco)	4.38	1.31			197	251
CEMEX UK Operations Ltd	Egham	Surrey	Building materials, formerly RMC	1.26	1.38	102.6	76.77	81	71
Centrica plc	Windsor	Berkshire	Gas, electricity provision	1.07	0.98	26.14	127.65	76	80
Ceridian Holdings UK Ltd	Reading	Berkshire	HR services	1.1	1.07			128	108
CG Fry & Son Ltd	Dorchester	Dorset	Building contractors, developers	6.69	7.02			17	6
Chanel Ltd	Croydon	Surrey	Perfume, cosmetics, clothing marketing	1.83	1.85			51	68
Chapman Freeborn Aircharterings Ltd			Aircraft rental Hasters	1.15	1.0	0	127.76	31	68
Character Group plc (The)	New Malden	Surrey	Branded character licensed products	1.46	1.42			48	64
Charlton House Catering Services Ltd	Reading	Berkshire	Catering services	1.13	1.12			52	52
Charters of Aldershot Ltd	Aldershot	Hampshire	Automotive retailers	0.73	0.85	280.81	248.3	19	15
Chas A Blatchford & Sons Ltd	Basingstoke	Hampshire	Artificial limb makers	2.38	2.1		15.15	56	55
Chemring Group plc	Fareham	Hampshire	Electronic, engineering, chemical products manufacturers	1.55	1.59	80.24	75.01	89	76
Chep UK Ltd	Addlestone	Surrey	Pallet, container pool operation	1.1	1.33	61.14	211.32	72	73
Chitty Food Group plc (The)	Waterlooville	Hampshire	Integrated meat processors	1.14	0.97	100.2	100	41	36
Churchill Retirement (Group) Ltd	Ringwood	Dorset	Retirement home builders	10.41	5.13			37	56
Cibavision (UK) Ltd	Southampton	Hampshire	Contact lens sales	1.23	1.42			68	58
Cibus Group Ltd	Eastbourne	Sussex	UFB Foods/Anglo Dutch Meats	0.76	0.77	568.07	1610.4	54	48
Citroen (UK) Ltd	Slough	Berkshire	Importing Citroen vehicles	1.37	1.37	0	229.45	62	85
City Link Ltd	Camberley	Surrey	Courier services	0.46	1	5.03	0	78	79
CLC Group plc	Southampton	Hampshire	Painting/maintenance contractors	1.89	1.6			79	83
Close Asset Finance Ltd	Surbiton	Surrey	Instalment credit to businesses	1.29	1.05				
Cobham plc	Wimborne	Dorset	Specialised systems for aerospace, defence, other markets	1.53	1.44	9.69	0.13	81	66
Cobra-UK (Holdings) Ltd	Eastleigh	Hampshire	Cable/satellite installations	1.38	1.13	0	70.98	59	73
CODA plc	Chippenham	Wiltshire	Software Support	1.12	0.69			134	123
Cognis UK Ltd	Southampton	Hampshire	Speciality chemical manufacture	0.68	0.71	127.52	63.02	70	87
Colas Ltd	Crawley	Sussex	Integrated road construction services	1.37	1.37	25.24	40.09	71	64

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Colborne Garages Ltd	Woking	Surrey	Car dealerships	1.02	1.06	595.79	452.72	11	17
Colgate-Palmolive (UK) Ltd	Guildford	Surrey	Household, personal care products manufacture	0.8	1.01	58.27	259.2	70	160
Colt Group Ltd	Havant	Hampshire	Building services products manufacture	1.41	1.44			113	106
Combined Independents (Holdings) Ltd	Andover	Hampshire	Buying consortium for independent electrical retailers	1.11	1.07			45	52
Compass Group plc	Chertsey	Surrey	Food service	1.06	0.99	35.21	47.84	48	51
Computer 2000 Distribution Ltd	Basingstoke	Hampshire	Trade-only computer product distributor	1.36	1.42		16.72	52	55
Compuware Ltd	Slough	Berkshire	Software/systems	1.61	1.43			209	187
Constantine Holdings Ltd	Godalming	Surrey	Caravan, motorhome manufacture, property investment	1.03	1.11	8.54	37.12	40	57
Cooper Tire & Rubber Co Europe Ltd	Melksham	Wiltshire	Tyre manufacturer	1.56	1.28	47.05	101.93	83	84
Coopervision Manufacturing Ltd	Fareham	Hampshire	Contact lens manufacturers	0.33	0.32			80	38
Cordwallis Commercials (Maidenhead) Ltd	Maidenhead	Berkshire	Commercial vehicle sales	1.82	0.94	83.46		26	25
Costain Group plc	Maidenhead	Berkshire	International civil engineers/construction	1.05	0.78			73	78
Courier & Passenger Transport Group Ltd	Redhill	Surrey	Courier/taxi services, formerly Bolt Holdings	2.39	0.7	1431.52	380.76	70	68
Crawley Down Group Ltd	Copthorne	Sussex	Vehicle retailing/airport parking	0.7	0.69	86.95	122.9	15	17
Crest Nicholson plc	Chertsey	Surrey	House builders	2.94	2.57	65.48	51.79	38	39
CRI/Criterion Catalyst Company	Fareham	Hampshire	Catalysts sales to petrochem/refining	1.64	2.18			160	109
CRM Trading Ltd	Woking	Surrey	Perfumery wholesalers	1.1	1.08	348.58	380.91	53	72
Croudace Homes Group Ltd	Caterham	Surrey	Property development, housebuilding	3.99	3.04	7.34	0	17	12
Crown Agents for O'seas Govs. & Admins Ltd (The)	Sutton	Surrey	International trade services	1.1	1.09			91	78
CSC Computer Sciences Ltd	Aldershot	Hampshire	System Consultants/Intergration	1.13	1.1			206	184
CSL Behring UK Ltd	Haywards Heath	Sussex	Pharmaceutical marketing	3.01	1.71			32	51
CSM Motor Group Ltd	Basingstoke	Hampshire	Automotive retailers t/a J Davy	0.7	0.85	293.27	308.03	38	30
Cubic Transportation Systems Ltd	Redhill	Surrey	Fare collection, communication, surveillance systems	1.63	1.7	0	8.7	223	300
Cubit Group Ltd	Ringwood	Hampshire	John Smith campus booksellers	0.69	0.73	726.22	851.23	31	32
CW Woods (Reigate) Ltd	Horsham	Sussex	Car dealerships, t/a Sidlow Garages	0.62	0.58	290.43	364.74	17	18
Daewoo Electronics Sales UK Ltd	Wokingham	Berkshire	Electric appliance distributor	1.51	1.47	23.92	23.5	78	102
Daikin Airconditioning UK Ltd	Weybridge	Surrey	Air Conditioning unit distributors	1.45	1.23			88	95
Dairy Crest Group plc	Esher	Surrey	Milk products manufacture/trading	1.04	1.03	91.81	92.83	44	38
Damovo UK Ltd	Horsham	Sussex	Advanced business communication systems	2.03	1.66	40.48	3.8	186	125
Dangate Investments Ltd	Farnborough	Surrey	Car dealerships t/a Barons	1.14	1.05	166.84	188.75	21	19
Dawson Holdings plc	Croydon	Surrey	Logistics, publishing marketing support services	0.66	0.6	275.56	242.11	19	20

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DB Foods Ltd	Three Legged Cross	Dorset	Meat, food importers	1.07	1.21			36	36
DCL (Holdings) Ltd	Bagshot	Surrey	Council leisure facilities management	0.86	0.68	6554.35	3271.06	30	40
De La Rue plc	Basingstoke	Hampshire	Security printers, papermaker	1.18	1.07	0	67.2	51	55
Dean & Dyball Ltd	Ringwood	Hampshire	Civil engineers, builders, developers	1.11	1.11		0	71	68
Dell Corporation Ltd	Bracknell	Berkshire	Marketing, distribution of personal computers	1.67	1.82	15.9	0		
Detica Group plc	Guildford	Surrey	IT consulting, systems implementation	4.06	1.85	6.05	0	109	118
Devine Holdings Ltd	Sutton	Surrey	Civil engineers, housebuilders	1.94	2.35	5.87	0	38	33
Dextra Group plc	Gillingham	Dorset	Light fitting manufacture	0.87	0.84	177.48	209.3	102	98
Dick Lovett Companies Ltd	Swindon	Wiltshire	Vehicle Automotive Retailer	1.19	1.16	58.47	83.27	12	13
Dicom Group plc	Basingstoke	Hampshire	Electronic document capture (EDC)	1.69	1.48			84	80
DigiPoS Store Solutions Group Ltd	Basingstoke	Hampshire	Electronic point of sale applications	1.08	1.11	1375.29	1431.6	63	82
Dimplex UK Ltd	Southampton	Hampshire	Domestic heating appliance distribution	1.73	1.17	60.97	354.32	67	59
Direct Wines Ltd	Reading	Berkshire	Importing/distributing wines	1.09	1.22			14	24
DM Technology (UK) Ltd	Surbiton	Surrey	Audio/video equipment distribution	1.0	-			103	-
Doosan Babcock Energy Ltd	Crawley	Sussex	Services to power generators	1.31	1.33			67	72
DPAS Ltd	Tisbury	Wiltshire	Dental insurance practice branded plans	0.97	0.95			35	38
Draper Tools Ltd	Eastleigh	Hampshire	Tool wholesalers	8.85	10.28			87	101
Drift Bridge Garage Ltd	Epsom	Surrey	Automotive retailers	1.0	0.91	187.28	232.99	13	11
DST International Ltd	Surbiton	Surrey	Software/consultancy	1.63	1.38				
Dyer & Butler Holdings Ltd	Southampton	Hampshire	Civil engineering/construction	1.17	1.16			64	54
Dyson James Ltd	Malmesbury	Wiltshire	Domestic appliance mfs	1.0	3.18			83	75
Eaton Aerospace Ltd	Fareham	Hampshire	Aerospace systems	1.92	3.95	3.9	181.5	82	88
Eaton Electric Ltd	Fareham	Hampshire	Switchgear manufacturers	0.53	0.39			92	107
Ecolab (UK) Holdings Ltd	Swindon	Wiltshire	Hygiene products manufacturers	0.93	1.11			91	93
ECS United Kingdom plc	Richmond	Surrey	IT Equipment	1.46	1.44	70.33	0	51	66
Edmund Nuttall Ltd	Camberley	Surrey	Civil engineering	1.3	1.42			110	92
Edwards Group Ltd	Crawley	Sussex	High vacuum equipment mfg	2.13	1.78			143	100
Effem Holdings Ltd	Slough	Berkshire	Mars food product manufacture	0.56	0.53	29.07	35.78	59	58
Elbrook Cash & Carry Ltd	Mitcham	Surrey	Food & drink wholesalers	1.0	0.86	78.88	113.95	18	15
Electronic Arts Ltd	Guildford	Surrey	Electronic entertainment	1.15	0.77			83	117
Elekta Ltd	Crawley	Sussex	Medical equipment manufacturers	1.73	1.65			158	138
Eli Lilly & Company Ltd	Basingstoke	Hampshire	Pharmaceutical manufacture	5.26	3.34	317.13	662.74	145	123
Elliott Brothers (Builders Merchants) Ltd	Southampton	Hampshire	Builders merchants	1.56	1.57	41.21	41.04	70	66
Empresaria Group plc	Crawley	Sussex	Recruitment consultants	1.11	1.08	12.77	11.4	80	56

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				CURRENT RATIO	PREVIOUS YEAR		GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Enigma Travel Group Ltd	Fleet	Hampshire	Tour operators	1.82	2.27		114.75	0	16	10
Enterprise Rent-A-Car European Holdings Ltd	Egham	Surrey	Vehicle rental in the UK	0.39	0.47		237.48	215.51	83	78
Ericsson Ltd	Guildford	Surrey	Telecommunications equipment, network services	1.0	1.87				127	121
Esporta Group Ltd	Wokingham	Berkshire	Health & fitness club operator	1.09	0.33		231.88	125.82	58	19
Esso UK Ltd	Leatherhead	Surrey	Exploration/production/distribution of oil, natural gas, lpg	1.24	0.62		215.22	454.8	55	82
Estee Lauder Cosmetics Ltd	Fareham	Hampshire	Cosmetics manufacture/sale	1.55	1.03				93	43
Euphony Holdings plc	Basingstoke	Hampshire	Telecom products	3.23	0.53		729.76	367.88	76	65
EW Beard (Holdings) Ltd	Swindon	Wiltshire	Building contractors	1.0	0.93				30	33
Exception Group Ltd	Calne	Wiltshire	Outsourced electronic manufacturers	1.36	1.32		62954.29	3643.56	74	90
Exel UK Ltd	Bracknell	Berkshire	Distribution Services	0.92	0.76					
Expro International Group plc	Reading	Berkshire	Services to oil/gas industry	1.6	1.85		54.89	15.57	114	116
Fairchild Semiconductor Ltd	Swindon	Wiltshire	Component distribution	1.33	1.26				88	127
Fat Face Ltd	Havant	Hampshire	Clothing retailers	1.25	0.69				36	77
Faupel Ltd	Leatherhead	Surrey	Clothing, textile distribution	1.43	1.38		88.77	44	61	70
Feltham Group Ltd	Newbury	Berkshire	Building contractors	1.05	0.93				43	43
Ferring Laboratories Ltd	Slough	Berkshire	Pharmaceutical products	2.54	2.1				61	138
FG Barnes & Sons Ltd	Godalming	Surrey	Car dealerships	1.12	1.01		33.83	108.59	27	48
Fiat Auto (UK) Ltd	Slough	Berkshire	Fiat vehicle import, distribution	1.64	1.41		15.17	7.94	48	167
Fidessa Group plc	Woking	Surrey	Front office applications software	0.93	2.07				98	81
First Drinks Brands Ltd	Southampton	Hampshire	Drinks distributor	1.0	1.0		1761	954.5		
FirstAssist Group Holdings Ltd	Sutton	Surrey	Personal Insurance Products	0.51	0.48		170.85	197.19	56	49
Fish Brothers (Holdings) Ltd	Swindon	Wiltshire	Car dealership	1.39	1.34		9.38	29.43	16	14
Fitness First Group Ltd	Poole	Dorset	Health & fitness clubs	0.53	0.47		577.02	1227.62	20	18
Flint Group UK Ltd	Horsham	Sussex	Industrial ink, printing plate manufacture	1.07	1.38		334.69	3419.81	127	113
Fluor Ltd	Camberley	Surrey	Engineering, construction	1.01	1.04		309.8	0	135	110
Folio Developments Ltd	Swindon	Wiltshire	Hotel management	0.76	1.33		20.34		57	41
Fonterra (Logistics) Ltd	Swindon	Wiltshire	New Zealand dairy produce importers	1.01	1.0				25	12
Foray Holdings Ltd	Salisbury	Wiltshire	Car dealerships	1.06	1.06		252.92	250.45	25	21
Forestdale Hotels Ltd	Brockenhurst	Hampshire	Hotel operators	0.2	0.32		800.07	632.81	20	25
Forum Bioscience Holdings Ltd	Redhill	Surrey	Chemicals, pharmaceuticals distribution	1.22	1.22		11.36	0	64	56
Foster Wheeler Ltd	Reading	Berkshire	Engineering, construction, project management services	2.12	2.01				132	95
Foundation Developments Ltd	Wallington	Surrey	Building, civil engineering	0.96	1.15				41	29

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Fowle Et Co Ltd	St Leonards on Sea	Sussex	Steel stock holders	1.09	1.09	9.22	19.61	77	61
Frosts (Cars) Ltd	Shoreham-by-Sea	Sussex	Car dealerships	1.28	1.34	80.98	143.7	19	19
Fujitsu-Siemens Computers Ltd	Bracknell	Berkshire	Computer hardware Et software	1.19	1.18			122	101
Furniture Village Group Ltd	Slough	Berkshire	Furniture retailers	0.73	0.76	33.92	123.98	18	21
Future Electronics Ltd	Slough	Berkshire	Electronic component distribution	3.59	4.87	11.62	11.67	78	91
Fyffes Group Ltd	Basingstoke	Hampshire	Fresh produce distribution	1.24	1.11		998.04	65	70
G4S plc	Crawley	Sussex	Delivery, business services, security, mobile communications (Group 4 Securicor)	1.25	1.23	80.04	77.74	72	72
Gabem Holdings Ltd	Basingstoke	Hampshire	Services to employment agencies, payroll services	1.31	1.26			403	135
Gama Holdings Ltd	Farnborough	Hampshire	Air transport contractors	1.19	1.02	301.3	357.37	149	132
Game Group plc (The)	Basingstoke	Hampshire	Computer software/games retailer	0.91	0.92	21.33	1.66	13	13
Gamma Telecom Holdings Ltd	Newbury	Berkshire	Telephony services	0.9	0.91	28.47	14.34	72	72
Gannett UK Ltd	Weybridge	Surrey	Newspaper publishers	0.18	0.89	80.75	123.88	43	46
Garmin (Europe) Ltd	Romsey	Hampshire	Navigational Equipment	1.19	1.4	20.58	0	112	74
Gartner UK Ltd	Egham	Surrey	Data relating to IT	1.01	1.06			129	144
Gatwick Airport Ltd	Gatwick	Sussex	Airport operation	0.44	0.46	62.72	67.88	150	170
Gazprom Marketing Et Trading Ltd	Kingston-upon-Thames	Surrey	Gas Trading	1.12	1.15			66	96
GE Commercial Finance Ltd	Reigate	Surrey	Asset based lender	0.94	0.87			3537	3061
GE Inspection Et Repair Services Ltd	Bracknell	Berkshire	Gas/steam turbine services	3.4	4.41			384	332
GE Medical Systems Ltd	Slough	Berkshire	Diagnostic imaging equipment	2.35	2.6			293	277
Gemalto UK Ltd	Fareham	Hampshire	Plastic/smart card manufacture	2.05	1.66			70	61
Genesys Telecommunications Laboratories - Europe Ltd	Camberley	Surrey	Software for contact centres	1.34	1.35			57	57
Genus plc	Basingstoke	Hampshire	Bovine genetics	1.76	1.54	74.49	129.3	67	87
Geo Kingsbury Holdings Ltd	Gosport	Hampshire	Machine tool manufacture	3.21	2.73		0	98	78
Geoffrey Osborne Ltd	Chichester	Sussex	Building contractors/civil engineers	1.31	1.32		0	72	69
Gibson Hanson Graphics Ltd	Croydon	Surrey	Greeting cards	2.61	1.7			166	151
Gifford Et Partners Ltd	Southampton	Hampshire	Consulting engineers	1.82	1.84	56.77	60.97	134	128
Gladedale Holdings plc	Epsom	Surrey	Housebuilders	1.21	1.31	304.83	424.81	38	51
GMAC-RFC Holdings Ltd	Bracknell	Berkshire	Mortgage related finance	0.92	0.36	0	0	18	5
Gold Group International Ltd	Whyteleafe	Surrey	Publisher, retailers (Ann Summers), air charter,	1.6	1.28	0	12.59	49	82
Goldshield Group plc	Croydon	Surrey	Pharmaceuticals/healthcare products	1.54	1.29		0	59	49
Goodman Real Estate (UK) Ltd	Reading	Berkshire	Commercial property development	1.12	1.1	1096.38	856.35	137	77

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				CURRENT RATIO	PREVIOUS YEAR		PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
						GEARING			
Goodwood Estate Company Ltd (The)	Chichester	Sussex	Property & events management	0.41	0.55	37.44	38.25	34	43
Grainfarmers plc	Winchester	Hampshire	Grain marketers - formerly SCATS	1.02	0.87	284.33	313.89	42	28
Green Acre Holdings Ltd	Croydon	Surrey	Residential property development	0.94	0.91	206.32	213.37	41	52
Greenshields JCB Ltd	Farnham	Surrey	JCB machinery distributors	1.05	0.99	293.87	425.35	32	40
Groupe SEB UK Ltd	Slough	Berkshire	Rowenta, Tefal, Krups, Moulinex distribution	0.81	0.98	2420.05	329.71	117	128
Guildford Portfolio Ltd	Guildford	Surrey	Car dealerships inc Vines	0.95	1.02	51.83	106.93	20	18
Gurit (UK) Ltd	Newport	IOW	Formerly Structural Polymer Systems	2.54	2.53	21.96	27.73	82	78
H+S Aviation Ltd	Portsmouth	Hampshire	Aircraft engine overhaulers	2.09	2.48	12.28	5.12	104	74
Hall & Woodhouse Ltd	Blandford Forum	Dorset	Brewers, soft drinks, licensed premises	0.71	0.75	62.34	54.75	30	35
Halliburton Manufacturing & Services Ltd	Leatherhead	Surrey	Gas/oilwell installation services	1.78	1.6			239	243
Hampshire Motor Group Ltd (The)	Basingstoke	Hampshire	Automotive retailer	0.95	0.94	242.69	176.84	21	20
Hamworthy plc	Poole	Dorset	Marine, industrial, firing, boiler equipment manufacture	1.37	1.47			69	77
Hargreaves Property Holdings Ltd	Rustington	Sussex	Property development/investment	0.52	0.63	606.16	459.01	119	88
Harsco Investment Ltd	Leatherhead	Surrey	Access related products	1.34	1.46	36.21	55.65	126	155
Harwoods Ltd	Lewes	Sussex	Car dealerships	1	1.02	164.14	176.94	14	18
Hatch Mansfield Agencies Ltd	Ascot	Berkshire	Wine shippers	1.09	1.11			125	103
Havells Sylvania Europe Ltd	Newhaven	Sussex	Lighting manufacturers	1.2	1.28			187	165
Hazell Carr plc	Reading	Berkshire	Outsourcing for financial services sector	2.25	1.61			87	56
Hendy Holdings Ltd	Southampton	Hampshire	Motor vehicle retailers	0.77	4.37	337.04	440.63	25	26
Heritage Automotive Ltd	Salisbury	Wiltshire	Car dealership	1.08	0.99	173.42	71.6	17	13
Herman Miller Ltd	Chippenham	Wiltshire	Office furniture manufacturers	2.28	1.85			79	78
Hewlett-Packard Ltd	Bracknell	Berkshire	Computer & communications equipment manufacture	0.99	1.03			151	158
HH Associates (Holdings) Ltd	Sutton	Surrey	Print management	0.81	0.77			101	98
HiFX plc	Windsor	Berkshire	Foreign exchange provider	1.08	1.04			1	1
Hills UK Ltd	Marlborough	Wiltshire	Quarrying, concrete manufacturers, haulage, house building	2.11	2.1	20.16	30.41	59	60
Hitachi Capital Vehicle Solutions	Newbury	Berkshire	Contract hire/fleet management services	1.34	1.46			63	37
Hitachi Europe Ltd	Maidenhead	Berkshire	Sale of Hitachi branded products	1.1	1.05	258.39	404.42	114	112
HMV Group plc	Maidenhead	Berkshire	Retailers	0.57	0.65	986.36	629.17	13	12
HobbyCraft Group Ltd	Bournemouth	Dorset	Craft related products	1.1	1.04	6.26	1.89	9	6
Hochtief PPP Solutions (UK) Ltd	Swindon	Wiltshire	Public private partnership projects	1.34	1.12			36	207
Hogg Robinson Group plc	Basingstoke	Hampshire	Business travel, benefits services	0.96	0.96	248.18	152.27	126	138
Holtzbrinck Publishers Holdings Ltd	Basingstoke	Hampshire	Book, Periodical Publishers	1.44	1.41	23.27	28.29	188	207

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Honda Motors Europe Ltd	Slough	Berkshire	Honda product distributor	0.68	0.68	63.59	24.22	47	44
Honeywell Control Systems Ltd	Bracknell	Berkshire	Environmental control equipment	2.05	0.11	0	233.27	191	197
Hotchkiss Group Ltd	Eastbourne	Sussex	Ductwork manufacturer	1.39	1.57			118	116
HSBC Invoice Finance (UK) Ltd	Worthing	Sussex	Finance, credit, debt management services	1.02	1.01				
HSS Hire Service Group Ltd	Mitcham	Surrey	Hire equipment supply	2.21	1.65			183	162
Huawei Technologies (UK) Co Ltd	Basingstoke	Hampshire	Communication equipment sales	1.03	0.88			198	149
Huhtamaki (UK) Ltd	Gosport	Hampshire	Food container manufacture	0.42	0.46			98	78
Humberclyde Investments Ltd	Basingstoke	Hampshire	Financial	18.68	-			52	-
Huntswood CTC Ltd	Reading	Berkshire	Outsourcing for financial services sector	0.55	0.57	20.14	15.7	67	46
Hy-Ten Group Ltd	Richmond	Surrey	Shipleys	1.45	1.36			83	103
Hynix Semiconductor Europe Holding Ltd	Weybridge	Surrey	Semiconductor sales	1.03	1.0			40	68
IBM United Kingdom Ltd	Portsmouth	Hampshire	IT services, products	1.37	1.56			153	196
Icon Live Ltd	Burgess Hill	Sussex	Fashion accessories	1.86	1.56			16	18
ICS Holdings Limited Group	Waterlooville	Hampshire	Financial advisers, endowment traders	1.2	1.16	236.76	172.61	1	6
IDIS Ltd	Weybridge	Surrey	Pharmaceutical distributors	2.11	1.62			113	95
IGE Energy Services (Uk) Ltd	Bracknell	Berkshire	Energy sector services	1.33	1.05	0	1.15	299	323
Imagine Homes Ltd	Farnborough	Hampshire	Real estate	1.26	1.98	162.06	282.41	42	25
Ineos Group Ltd	Southampton	Hampshire	Speciality chemicals	1.65	1.56	2489.32	85.45	48	364
ING Lease (Uk) Ltd	Redhill	Surrey	Finance, operating leases	2.75	1.08				
Innovation Group plc (The)	Fareham	Hampshire	Insurance software	1.48	1.16			93	94
Instafoam Et Fibre Ltd	Wokingham	Berkshire	Insulation materials supplier	1.65	1.28			51	56
Instant Access Properties Ltd	Kingston-upon-Thames	Surrey	Investment property services	1.17	1.89			56	55
Intec Telecom Systems plc	Woking	Surrey	Telecoms, convergent media operations support	1.85	1.59			143	153
Integralis Ltd	Reading	Berkshire	E-commerce security	1.17	1.31			197	157
Intel Corporation (UK) Ltd	Swindon	Wiltshire	Microchip distribution	0.98	0.84			92	104
Inter Pipeline Europe Ltd	Redhill	Surrey	Formerly Simon Storage Holding Co	0.64	-	143.72	-	54	-
Intercash Bureau de Change Ltd	Portsmouth	Hampshire	Currency changing/publishing	1.6	2.27	17.03	3.95	1	2
Intercontinental Hotels Group plc	Windsor	Berkshire	Hotel operators, Britvic controlling interest	0.58	0.71	1683.67	19.53	93	110
Interserve plc	Reading	Berkshire	Integrated business services	1.57	1.24	55.46	94.18	78	79
Intersurgical Ltd	Wokingham	Berkshire	Medical products manufacturers	3.03	2.73	1.58	5.29	98	96
Inula Holding UK Ltd	Slough	Berkshire	Vehicle leasing inc Lease Plan, Dial Contracts	2.21	2.1	855.67	915.54	98	91
Ipsen Ltd	Slough	Berkshire	Products for pharmaceutical industry	0.78	0.51	17.63	303.44	58	62
ISS Facilities Services Ltd	Woking	Surrey	Facilities management	1.12	1.06	1.46	3.16	148	125
ISS Mediclean Ltd	Slough	Berkshire	Hospital support services	2.04	2.17	4.36	0	128	124

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
ITT Industries	Basingstoke	Hampshire	Technoiogy product manufacture	1.47	1.54	38.55	39.45		
ITV Meridian Ltd	Fareham	Hampshire	Channel 3 licensee	2.8	2.48			3	49
ITW Ltd	Windsor	Berkshire	Component manufacture	1.76	1.77	31.67	4.34	123	119
J Chandler & Co (Buckfast) Ltd	Andover	Hampshire	Sale of tonic wine	2.11	2.21			20	20
Jacobs Engineering UK Ltd	Reading	Berkshire	Consulting engineers	1.29	1.36	334.79	403.12	107	98
James Walker Group Ltd	Woking	Surrey	Packing, jointings, seals, gaskets manufacture	2.97	2.97			91	90
JH & FW Green Ltd	Chichester	Sussex	Builders merchants, ships agency, land developers	1.14	1.25	61.21	73.55	77	91
JL Knight Roadworks Ltd	Sutton	Surrey	Civil engineering	3.55	4.11			104	113
John Crane UK Ltd	Slough	Berkshire	Mechanical seal manufacture	2.48	2.74	14.45	8.2	163	132
John Wiley & Sons Ltd	Chichester	Sussex	Book/journal/electronic publishers	0.81	0.7			105	110
Johnson & Johnson Ltd	Maidenhead	Berkshire	Toiletries, personal health care products	1.05	0.97				
Johnson & Johnson Medical Ltd	Ascot	Surrey	Healthcare product manufacture	1.68	1.23			91	93
Johnson Controls Ltd	Farnborough	Hampshire	Facilities management	0.62	2.01				
Johnson Wax Ltd	Camberley	Surrey	Household cleaning materials mfg	0.54	0.82			71	75
Johnston Sweepers Ltd	Dorking	Surrey	Road cleaning vehicle manufacturers	1.91	1.58			59	53
Just Retirement (Holdings) plc	Reigate	Surrey	Equity Release					0	0
JVM Equipment Ltd	Pulborough	Sussex	Construction equipment supply	0.96	0.89			91	33
Kamino Logistics Group Ltd	Horley	Surrey	Freight forwarding, logistics	1.5	1.56			41	35
KBC Advanced Technologies plc	Walton-on-Thames	Surrey	Process engineering services	2.3	2.33			156	138
Kelido Ltd	Reading	Berkshire	Computer peripherals wholesalers	1.16	1.09	422.45	80.72	56	60
Kellogg Brown & Root Holdings Ltd	Leatherhead	Surrey	Energy, engineering, construction services	1.66	1.5			130	135
Kelly Services (UK) Ltd	Kingston-upon-Thames	Surrey	Recruitment consultancy	1.59	1.66	34.28	0	63	50
Kemble Water Holdings Ltd	Reading	Berkshire	Water supply/Thames water	1.22	-	334.5	-		
Kenneth Green Associates Ltd	Weybridge	Surrey	Cosmetics distribution	1.89	1.81			66	75
Kentucky Fried Chicken (Great Britain) Ltd	Woking	Surrey	Fast-ffod restaurants	0.43	0.48			52	77
Kenwood Ltd	Havant	Hampshire	Small domestic appliance manufacture	1.2	1.2	107.29	126.28	119	147
Kerry Foods Ltd	Egham	Surrey	Savoury food manufacture & distribution	0.99	0.94			71	36
Kia Motors (UK) Ltd	Weybridge	Surrey	Kia Vehicle Distributor	0.78	0.94			33	27
Kidde Products Ltd	Slough	Berkshire	Fire detection equipment manufacturers	1.03	0.93			129	93
Knorr-Bremse Nail System (UK) Ltd	Melksham	Wiltshire	Braking systems manufacturers	2.24	1.64			185	131
KONE plc	Chertsey	Surrey	Escalator manufacture/installation	0.94	0.91	115.03	266.37	162	133
Korea Captain Company Ltd	Tolworth	Surrey	Oli field management	5.39	0.74	0.64	34.46	31	46
Kuoni Travel Ltd	Dorking	Surrey	Travel agents/tour operators	1.39	2.08			12	10

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Lactalis (UK) Ltd	Esher	Surrey	Dairy product import/distribution	2.5	2.75			79	121
Lakefield Holdings Ltd	Newbury	Berkshire	Importing/marketing branded products (H Young Holdings)	1.26	1.16	448.43	679.02	75	73
Langham Industries Ltd	Dorchester	Dorset	Shipbuilding, engineering, farming	2.98	2.76			102	96
Leafgalenda Ltd	Redhill	Surrey	Building envelope suppliers	3.22	1.18			7	57
Leasedrive Group Ltd	Wokingham	Berkshire	Vehicle leasing	0.23	0.26	1554.77	1311.62	82	63
Lentjes UK Ltd	Woking	Surrey	Turnkey process plants	0.99	0.98			135	47
Lewmar Marine plc	Havant	Hampshire	Yacht winch manufacturer	1.68	1.72	55.53	64.24	61	62
LG Electronics UK Ltd	Slough	Berkshire	Import/distribution of electronic/domestic products	1.03	1.03			89	74
Lifestyle Europe Ltd	Horsham	Sussex	Automotive retailers	1.13	1.13	402.88	375.3	49	48
Linde Material Handling (UK) Ltd	Basingstoke	Hampshire	Materials handling equipment manufacture	0.63	0.59			50	73
Lindsey Morden Acquisitions	Reading	Berkshire	Loss adjustors	1.24	1.06	86.24	128.49	131	108
Linkspan Interiors Ltd	Burgess Hill	Sussex	Office partitioning	1.12	1.11	61.86	42.18	69	68
Little Group Ltd (The)	Eastbourne	Sussex	Gardners book wholesalers	1.86	1.8			43	44
Lloyds TSB Commercial Finance Ltd	Richmond	Surrey	Provision of receivables finance	1.02	1.02				
Loders Garage (Dorchester) Ltd	Dorchester	Dorset	Car dealerships	0.91	0.88	579.81	988.37	13	15
Logicalis Group Ltd	Slough	Berkshire	IT network integration	1.03	0.6	9.1	0	93	72
Lonza Biologics plc	Slough	Berkshire	Contract pharmaceutical manufacture	0.95	1.25				
Lornamead Acquisitions Ltd	Camberley	Surrey	Personal care brands manufacturers	1.28	1.02	329.58	140.32	73	76
Loving Foods Ltd	Redhill	Surrey	Canned/frozen food sellers	1.73	2.3	60.33	43.1	126	105
LSI Logic Europe Ltd	Bracknell	Berkshire	Integrated circuits design, supply	2.69	2.95			82	88
LSI Technology Ltd	Ascot	Surrey	Integrated circuit sales, formerly Agere Systems	3.92	2.3			48	23
Lucite International Ltd	Southampton	Hampshire	Methacrylate monomers manufacture	0.99	0.58	285.25	260.45	63	59
Lush Cosmetics Ltd	Poole	Dorset	Cosmetics manufacture & retailers	1.1	0.99			49	39
Lymington Precision Engineers Co Ltd	Lymington	Hampshire	Precision engineers	1.03	0.93	166.8	452.92	148	158
Mabey Holdings Ltd	Reading	Berkshire	Steel fabrication, construction, groundwork, bridges	5.32	4.2			80	98
Macquarie UK Broadcast Holdings Ltd	Winchester	Hampshire	Transmission infrastructure providers	0.98	0.75	386.98	466.25	129	70
Macro 4 plc	Crawley	Sussex	Software for mainframes, open systems	0.89	0.88			76	74
Magal Engineering Ltd	Reading	Berkshire	Automotive component manufacture	1.71	1.56	0.59	7.08	88	88
Man ERF Ltd	Swindon	Wiltshire	Truck, bus distribution	1.7	1.77	29.87	90.02	53	76
Manitou UK Ltd	Verwood	Dorset	Fork truck distribution	1.7	1.99			78	72
Mansell Construction Services Ltd	Croydon	Surrey	Construction, housebuilders	1.3	1.2			89	80
Markerpost Ltd	Weymouth	Dorset	Women's clothing retailer t/a New Look	1.06	0.99	347.44	1487.65	16	14

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Martin Grant (Holdings) Ltd	Dorking	Surrey	Housebuilders	1.79	2.05	75.6	48.42	34	15
Mastek UK Ltd	Reading	Berkshire	Computer consultants	1.68	1.58			125	125
Matchtech Holdings plc	Fareham	Hampshire	Recruitment consultants	1.49	1.3	29.26	0	58	57
McCarthy & Stone Developments Ltd	Bournemouth	Dorset	Retirement flats developer	1.44	1.58			20	12
McLaren Group Ltd	Woking	Surrey	Motor racing, electronic products	0.95	0.98	0	62.94	77	124
MCM Select Foods Ltd	Bracknell	Berkshire	Food product importer	1.04	1.09	451.13	490.05	74	91
Medina Holdings Ltd	Windsor	Berkshire	Medina Dairy/Watsons Dairies	0.84	0.83	75.08	126.53	50	44
Megafun Ltd	Basingstoke	Hampshire	Computer storage systems t/a Hammer Group	0.84	0.78	263.24	383.15	62	66
Meggitt plc	Wimborne	Dorset	Defence/aerospace equipment/systems manufacture	1.62	1.57	76.81	63.23	89	94
Merlin Entertainments Group Luxembourg Sarl	Poole	Dorset	World's record/visitor attraction operator	0.95	0.21	4341.11	-	30	16
Michael Lonsdale Ltd	Slough	Berkshire	Environmental, building services engineers	1.04	1.03			117	97
Michael Page International plc	Weybridge	Surrey	Recruitment consultants	1.34	1.33	0	4.49	85	81
Micheldever Group Ltd	Winchester	Hampshire	Tyre, automotive products distributor	0.98	-	2208.92	-	57	-
Micron Europe Ltd	Bracknell	Berkshire	Semiconductor memory products	1.73	2.57			66	52
Millbrook Industries Ltd	Southampton	Hampshire	Bed manufacturers, furniture renovchia, painting contractors	0.91	0.88	98.67	101.99	75	61
Millgate Developments Ltd	Reading	Berkshire	Property developer	1.26	1.49	201.48	161.15	38	29
Mitchellson Formwork & Civil Engineering Ltd	Slough	Berkshire	Building/civil engineering contractor	1.17	1.28			70	56
MJ Gleeson Group plc	Fleet	Hampshire	Construction, housebuilding, property developers	2.79	2.01	0	9.8	172	182
MK Airlines Ltd	Hartfield	Sussex	Freighter aircraft chartering	1.54	1.54	54.13	67.35	85	78
Mondial Assistance (UK) Ltd	Croydon	Surrey	Assistance/emergency services for vehicle owners	1.43	1.61			125	131
Monier Ltd	Crawley	Sussex	Roof tile manufacture	8.36	6.9		0	47	52
Moody International (Holdings) Ltd	Haywards Heath	Sussex	Metallurgical consultancy	1.7	1.73	293.36	783.58	99	84
Morgan Crucible Company plc (The)	Windsor	Berkshire	Carbon, ceramic component manufacture	1.27	1.16	51.45	5.96	74	73
Motorola Ltd	Basingstoke	Hampshire	Integrated communications, embedded electronic solutions	1.11	1.07			118	112
Mott MacDonald Group Ltd	Croydon	Surrey	Engineering and consultancy services	1.41	1.48			114	113
Mouchel Parkman plc	West Byfleet	Surrey	Consultancy engineers/business services	1.27	1.73			59	54
Mr Stephenson Ltd	Horsham	Sussex	Construction	1.05	1.18	135.41	143.83	28	57
NACCO Materials Handling Group Ltd	Fleet	Hampshire	Fork-lift truck sales	1.49	1.57	0	20.95	66	97
Nampak Cartons & Healthcare Ltd	Bagshot	Surrey	Packaging	2.08	2.86			87	128
National Semiconductor (UK) Ltd	Swindon	Wiltshire	Component manufacturers	1.83	1.65			25	44
National Starch & Chemical Ltd	Slough	Berkshire	Adhesive, starches manufacture	1.85	1.6			146	117
NATS Holdings Ltd	Fareham	Hampshire	Air traffic control	1.71	1.46	125.41	168.21	65	61

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Nature's Way Foods Ltd	Chichester	Sussex	Fruit & vegetable growers	0.69	3.93	78.33	66.94	43	31
Navman Europe Ltd	Horley	Surrey	Sat-nav equipment sales	0.5	1.05			74	68
NCMT	Thames Ditton	Surrey	Machine tool supplies	1.22	1.07			71	141
Nestle Purina Petcare (UK) Ltd	New Malden	Surrey	Pet food manufacturers	0.85	0.78	72.29	470.17	54	75
Nestle UK plc	Croydon	Surrey	Nestle UK businesses in food, drink, pet foods	0.91	0.81	0	40.37	110	99
Newbury Investments (UK) Ltd	Newbury	Berkshire	Electrical equipment distribution	1.56	1.92	0	14.58	130	80
Newmarket Promotions Ltd	Worcester Park	Surrey	Tour operators	1.23	1.2			34	29
Nextpharma Technologies Holdings Ltd	Woking	Surrey	Outsourcing services	1.17	0.99	571.25	498.8	90	84
Nice CTI Systems UK Ltd	Southampton	Hampshire	Multimedia digital recording equipment	2.53	2.9			111	130
Nike Land Securities Ltd	Bracknell	Berkshire	Leisure facilities, motor retail, property development	1.29	0.44	77.45	77.09	21	21
Nikon UK Ltd	Kingston-upon-Thames	Surrey	Camera, imaging equipment distribution	1.31	1.2			71	65
Nokia UK Ltd	Farnborough	Hampshire	Mobile phone development/marketing	1.55	1.81			55	65
Nortel Networks UK Ltd	Maidenhead	Berkshire	Telecommunications software/equipment	3.7	3.18				
Northamber plc	Chessington	Surrey	IT product distributors	2.04	2.11			53	49
Northrop Grumman Sperry Marine Ltd	New Malden	Surrey	Marine radar manufacturers	0.8	0.8				
Norwich Union Healthcare Ltd	Eastleigh	Hampshire	Healthcare insurance products	1.24	1.43				
Novartis Consumer Health UK Ltd	Horsham	Sussex	Self-medication products	1.01	1.0			67	76
Novartis Pharmaceuticals UK Ltd	Camberley	Surrey	Pharmaceuticals manufacture	2.27	2.08	155.9	265.14	63	62
Novartis Vaccines & Diagnostics Ltd	Camberley	Surrey	Vaccine manufacturers	0.87	0.76				
Novatech Ltd	Portsmouth	Hampshire	PC assembly, peripherals, software sales	1.14	1.32			13	13
Novo Nordisk Ltd	Crawley	Sussex	Pharmaceutical product distribution	1.3	2.36			117	62
NSK Europe Ltd	Maidenhead	Berkshire	Bearings, components manufacture	1.33	1.2	111.4	850.15	82	73
Nuance Group (UK) Ltd (The)	Eastleigh	Hampshire	Duty free/tax free shops at UK airports	1.45	1.15			105	161
Nuffield Hospitals Trust	Surbiton	Surrey	Nuffield hospitals, health screening	1.01	1.02	76.74	119.88	153	45
O'Halloran and O'Brien Ltd	Morden	Surrey	Groundwork contractors	1.98	2			29	19
Ocean Partners Holdings Ltd	Maidenhead	Berkshire	Metal trader	1.17	1.2	0	320.61	30	54
OCS Group Ltd	South Croydon	Surrey	Property support services	1.35	1.35	18.57	10.75	64	64
Octagon Group Ltd	East Molesey	Surrey	Residential property development	0.32	0	1437.92	1089.46	19	0
Office Team Group Ltd	Croydon	Surrey	Stationery/office supplies, formerly OyezStraker	1.22	1.16	4009.69	3379.66	78	86
OKI Systems (UK) Ltd	Slough	Berkshire	IT products distribution	1.15	1.16			88	82
Openwork Holdings Ltd	Swindon	Wiltshire	Financial Planning	1.04	1.51			39	133
Orange Business Holdings UK Ltd	Slough	Berkshire	Telecom services, formerly Equant	0.61	1.27	255.35	519.45	125	98
Ordnance Survey	Southampton	Hampshire	Surveying/topological mapping	1.35	1.26			47	44

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Osborn Securities Ltd	Croydon	Surrey	Property investment/development	2.29	2.2	0	106.89		
OSRAM Ltd	Slough	Berkshire	Lighting product distribution	1.12	1.08	1125.21	2282.42	201	159
OW Bunkers Ltd	Windsor	Berkshire	Marine fuel oil trading	1.12	1.11			30	34
Oxoid Ltd	Basingstoke	Hampshire	Diagnostic products to microbiology laboratories	8.66	7.22				
Pall Europe Ltd	Portsmouth	Hampshire	Filter manufacture	1.26	0.82	51.54	135.73	36	37
Palm Europe Ltd	Wokingham	Berkshire	Handheld computers distribution	1.39	1.84			7	44
Palmer & Harvey McLane Ltd	Hove	Sussex	Tobacco, confectionery, foods wholesalers	1.11	1.06	6.62	153.43	42	48
Panasonic UK Ltd	Bracknell	Berkshire	Sale of branded electronic, consumer goods	2.16	1.89			103	84
Park Garage Group plc	Croydon	Surrey	Petrol station retailing	0.83	0.89	65.42	75.34	2	1
Parkeray Ltd	Sutton	Surrey	Building refurbishment	1.15	1.15			78	68
Parking International Holdings Ltd	Croydon	Surrey	Office street car parking, t/a NCP	0.48	-	590.74	-	77	-
Parsons Brinckerhoff Ltd	Godalming	Surrey	Consulting engineers	1.49	1.42			172	231
Penspen Holdings Ltd	Richmond	Surrey	Consulting engineers/pipeline operators	1.1	0.94	21.98	59.18	124	130
Penta Consulting Ltd	Wallington	Surrey	IT recruitment	1.25	1.23	214.71	221.93	107	98
Pentagon Ltd	Newbury	Berkshire	Mercedes-Benz dealerships	1	1.07	218.27	264.41	22	25
Petrochem Casless Holdings Ltd	Leatherhead	Surrey	Refining/distribution	1.23	1.32	87.55	272.13	39	52
Petrofac Engineering Ltd	Woking	Surrey	Oil field development engineering	1.22	1.37	19.72	79.16	72	65
Petroplan Control Systems Ltd	Guildford	Surrey	Services to petrochem, gas, oil industries	1.03	1.05	6005.56	1565.79	93	74
PGA European Tour	Virginia Water	Surrey	Professional golf management/promotion	1.36	0.91			42	44
PGS Exploration (UK) Ltd	Walton-on-Thames	Surrey	Marine seismic surveys	2.38	1.6			198	276
Philips Electronics UK Ltd	Guildford	Surrey	Manufacture/supply electronic equipment	1.37	1.61	56.24	28.84	204	118
Photo-Me International plc	Bookham	Surrey	Mini-lab/coin-operated photo booths/rides	3.14	1.34	28.58	16.49	71	87
Picador plc	Southampton	Hampshire	Vauxhall car retailers	0.98	0.94	88.77	83.98	26	21
Pioneer GB Ltd	Slough	Berkshire	Manufacture, sale of consumer electronics	1.41	1.41			72	65
PLB Group Ltd	East Grinstead	Sussex	Wine, beer, spirits importer	1.15	1.22			93	84
Polimeri Europa UK Ltd	Southampton	Hampshire	Synthetic materials manufacture - formerly Enichem	1.03	1.0	152.73	168.56	66	74
Porsche Cars Great Britain Ltd	Reading	Berkshire	Porsche car distribution/dealerships inc AEN/Lamborghini	1.37	1.29	0	1.18	37	33
Portsmouth City Football Club Ltd	Portsmouth	Hampshire	Football club	0.15	0.29	100.63	306.89	70	120
Powells Shopfitting Services Ltd	Andover	Hampshire	Shopfitters	1.16	1.17	0	8.11	96	80
Praxer Ltd	Redhill	Surrey	Building envelope contractor	1.06	1.05	0	24.97	77	57
Premier Portfolio Managers Ltd	Guildford	Surrey	Investment manager	1.18	1.15			3	5
Premier Tax Free (UK) Ltd	Redhill	Surrey	Duty-free sales to non EU-based visitors	1.37	1.47	0	20.78	7	11

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Prestige Nursing Ltd	Wallington	Surrey	Nursing agency/franchiser	1.95	1.79	0	20.97	54	48
Primark Stores Ltd	Reading	Berkshire	Clothing retailers	0.21	0.2	6.25	7.95	13	15
Priory Investments Holdings Ltd	Leatherhead	Surrey	Healthcare, special education services	0.47	-	1062	-	47	-
Prysmian Cables & Systems Ltd	Eastleigh	Hampshire	Cable manufacture (formerly Pirelli General)	1.55	1.28	43.87	52.4	66	81
PUMA United Kingdom Ltd	Leatherhead	Surrey	Sports goods distributor	4.97	4.72			26	30
Purple Foodservice Solutions Ltd	Petersfield	Hampshire	Food wholesalers - MOD	1.0	1.17		35.74	14	438
Q Associates Ltd	Newbury	Berkshire	Computer sales	1.31	1.43	0	9.81	104	79
QA-IQ Group Ltd	Slough	Berkshire	Education services group	1.1	1.21	293.48	48.64	109	108
QinetiQ Group plc	Farnborough	Hampshire	Scientific, technical services	1.3	1.33	67.78	71.12	127	115
QMP (Holdings) Ltd	Swindon	Wiltshire	Property development, sales	1.32	1.43	169.05	233.18	21	2
Quantel Holdings Ltd	Newbury	Berkshire	Image processing equipment	1.23	1.0	608.47	3195.26	99	83
Quarr Group Ltd (The)	Fleet	Hampshire	Building, FM, catering services	1.07	0.94	0	358.5	44	52
Quintiles Ltd	Bracknell	Berkshire	Clinical services to pharma industry	1.37	1.26				
R Twining & Co Ltd	Andover	Hampshire	Tea & coffee blenders	1.03	0.9	8.48	1.59	72	71
R&M Electrical Group Ltd	Southampton	Hampshire	Electrical wholesalers	1.33	1.34	13.07	47.71	67	75
Radian Group Ltd	Eastleigh	Hampshire	Social housing landlord					0	0
Randstad Employment Bureau Ltd	Newbury	Berkshire	Recruitment consultants	1.39	1.36	132.38	346.57	68	70
Rank Group plc (The)	Maidenhead	Berkshire	Gaming	0.55	2.0	2421.8	586.85	20	38
Raychem Ltd	Swindon	Wiltshire	Electric motor, component manufacturers	4.06	2.83				
Raymarine plc	Portsmouth	Hampshire	Marine leisure navigation equipment manufacture	1.93	1.36	225.35	192.9	63	58
Raymond Brown Ltd	Ringwood	Hampshire	Civil engineering, construction	1.08	1.09	59.59	103.5	84	64
RE Bath Travel Service Ltd	Bournemouth	Dorset	Travel agents/tour operators	0.92	1.08			12	11
Real Solutions Group Ltd	Chessington	Surrey	Computer reseller, solutions provider	1.0	1.02			72	63
Reckitt Benckiser plc	Slough	Berkshire	Household, healthcare product manufacture	0.59	0.48	11.07	36.39	48	50
Redac Ltd	Cobham	Surrey	Software and related consultancy	0.82	0.58	120.09	124.66	129	113
Redeham Properties Limited Group	Horley	Surrey	Groundwork contractor/property developer	4.17	2.19	2104.14	1035.7	108	52
Reed Business Information Ltd	Sutton	Surrey	Business magazine publishers	3.85	3.72			74	89
Reed Exhibitions Ltd	Richmond	Surrey	Event organising	0.81	0.8			78	49
Regus Group plc	Chertsey	Surrey	Provision of serviced office space	0.75	0.68			79	56
Reilly Holdings Ltd	Eastleigh	Hampshire	Civil engineering	1.0	0.95	89.5	43.4	61	77
Renelec Ltd	Devizes	Wiltshire	Builder, property developer	1.3	1.3	33.11	0	119	125
Research in Motion Ltd	Egham	Surrey	Wireless solutions for mobile telecom	0.93	0.99			101	96
Retail Decisions plc	Woking	Surrey	Payment cards, payment processing	1.24	1.18	0.41	20.92		

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Ricardo plc	Shoreham-by-Sea	Sussex	Powertrain, vehicle engineering technology	1.44	1.18	11.67	11.58	118	100
Rico Logisitcs Ltd	Slough	Berkshire	IT parts provider	1.31	1.69	3.89	0	63	118
Ridgeway Garages (Newbury) Ltd	Newbury	Berkshire	Automotive retailers	1.16	1.1	21.47	34.9	22	27
Ringmerit Ltd	Havant	Hampshire	French commercial property investment	0.85	0.41	342.49	485.11		
Ringway Group Ltd	Horsham	Sussex	Road maintenance services, products	1.13	1.1			31	41
Robert Dyas Holdings Ltd	Leatherhead	Surrey	Home, garden product retailers	1.3	1.21			67	52
Robinson Webster (Holdings) Ltd	Richmond	Surrey	Jigsaw clothing retailer	2.31	2.37			48	48
Roche Diagnostics Ltd	Burgess Hill	Sussex	Chemical analysis equipment & distribution	2.75	2.54	116.62	105.56	81	65
Rockwell Collins (UK) Ltd	Reading	Berkshire	Avionics electronic equipment	1.14	1.71				
Rolls-Royce Motor Cars Ltd	Chichester	Sussex	Assembly of Rolls-Royce cars	2.78	1.44	47.15	35.8	54	80
Rossett Beck Ltd	Worthing	Sussex	Automotive retailers	0.9	0.96	133.58	179.08	20	25
Royal Caribbean Cruises (RCL Investments Ltd)	Addlestone	Surrey	Cruise liner operation	1.38	-			105	-
Royal National Lifeboat Institution	Poole	Dorset	Charity	1.97	2.96			30	33
Royal Society for the Prevention of Cruelty to Animals	Horsham	Sussex	Charity	1.74	2.14			26	19
Ryder plc	Devizes	Wiltshire	Logistics, vehicle hire	0.47	0.47	89.64	87.81	56	58
Rydon Group Ltd	Forest Row	Sussex	Construction, property developers	1.44	1.48			40	48
S.Com Group Ltd	Slough	Berkshire	IT employment agency	1.29	1.29	110.45	150.28	121	144
Saftdwin Ltd	Basingstoke	Hampshire	Automotive retailers	1.02	0.96	72.95	83.13	17	16
Saipem UK Ltd	New Malden	Surrey	Engineering sces for oil/gas industry	0.96	0.83	1199.2	2543.68	100	105
Samsung Electronics (UK) Ltd	Chertsey	Surrey	Distribution of Samsung branded products	1.53	1.51			53	40
Sanden International Europe Ltd	Basingstoke	Hampshire	Sale of automotive air conditioning compressors	1.61	1.63	125.21	85.89	107	94
Sanofi Pasteur MSD Ltd	Maidenhead	Berkshire	Pharmaceutical product marketing	1.14	1.53	187.21	0	63	47
Sanofi-Synthelabo Ltd	Guildford	Surrey	Pharmaceuticals manufacture	1.43	1.71				
SAS Holdings Ltd	Reading	Berkshire	Ceiling systems manufacture	4.36	6.63			89	88
Scotia Gas Networks plc	Horley	Surrey	Gas distribution	0.29	0.73	3388.72	1143.93	39	45
Scott Wilson Group plc	Basingstoke	Hampshire	Planning, construction consultancy	1.21	2.18	27.17	0	146	129
Scottish Widows Unit Trust Managers Ltd	Andover	Hampshire	Unit trust/savings account managers	1.87	1.5			188	287
SDL plc	Maidenhead	Berkshire	Globalisation service solutions	1.35	1.17	13.68	6.75	105	80
Search Consulting Group plc	Crawley	Sussex	Recruitment services	0.83	0.8	2649.56	3695.22	77	66
Securitas Security Services Ltd	Richmond	Surrey	Security services	1.81	1.99	49.57	38.42	71	68
SEGRO plc	Slough	Berkshire	Industrial, commercial property developers (Slough Estates)	1.31	1.63	56.9	65.73	143	164
Seiko UK Ltd	Maidenhead	Berkshire	Sale, repair of watches, clocks	1.95	1.78	9.39	22.85	77	75

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Selwood Group Ltd	Eastleigh	Hampshire	Hire, sale of industrial equipment	0.96	0.85	0	82.77	75	87
Serco Group plc	Hook	Hampshire	FM, systems engineering	1.14	1.16	33.1	58.02	74	66
Servier Laboratories Ltd	Slough	Berkshire	Pharmaceutical products	1.03	1.18			84	87
Seward (Bournemouth) Ltd	Southampton	Hampshire	Automotive retailers	0.86	0.8	940.15	1549.76	15	12
SG Equipment Finance Ltd	Richmond	Surrey	HP Et lease finance provider	1.46	1.19				
Shire plc	Basingstoke	Hampshire	Speciality pharmaceuticals	0.96	1.26	3.2	0	81	89
SHL Group Ltd	Thames Ditton	Surrey	Employee assessment services	1.11	1.2			104	87
Siemens plc	Camberley	Surrey	Electrical products manufacture	0.74	0.84			78	73
Sigma Holdings Ltd	Slough	Berkshire	Car dealerships	0.71	0.84	1439.89	895.79	23	24
Sigma-Aldrich Company Ltd	Gillingham	Dorset	Specialist Chemical Mfg	0.89	0.77	125.04	188.1	49	54
Simon Holdings plc	Walton-on-Thames	Surrey	Technical recruitment agency, property, printing	1.51	1.47	0	11.6	86	76
Simon Storage Ltd	Redhill	Surrey	Bulk storage terminal operators	0.25	0.53			65	68
SITA Holdings UK Ltd	Maidenhead	Berkshire	Waste management	0.86	0.77	26.17	31.5	81	84
Skanska Rashleigh Weatherfoil Ltd	West Byfleet	Surrey	M&E engineering	1.16	1.18			90	111
Snell & Wilcox Ltd	Havant	Hampshire	Electronic equipment for television/video market	0.37	0.52	49.53	65	73	135
Snows Motor Group Ltd	Southampton	Hampshire	Motor dealerships	0.9	1.07	290.3	221.68	14	13
Solent (Portsmouth) Ltd	Portsmouth	Hampshire	Automotive retailers	1.05	1.01	437.43	698.92	10	10
Sondex Ltd	Yateley	Hampshire	Oilfield equipment manufacturers	2.25	2.22	45.3	47.46	135	176
Sony United Kingdom Ltd	Weybridge	Surrey	Sony branded products distributor	0.86	0.91	666.39	1035	73	72
South Downs Capital Ltd	Havant	Hampshire	Water suppliers (Portsmouth Water Co)	0.38	0.47	371.84	463.87	19	16
South Eastern Fuels Ltd	Croydon	Surrey	Fuel & oil trading, distribution	1.06	1.03	766.81	1169.57	46	57
Southampton Container Terminals Ltd	Southampton	Hampshire	Cargo handling	1.67	1.14	0	2.79	68	59
Southern Co-operatives Ltd	Fareham	Hampshire	Retailers, funeral directors, dairy	3.32	3.57			10	8
Southern Counties Fuels Holdings Ltd	Haywards Heath	Sussex	Oil/LPG retailing	1.61	1.55			26	32
Southern Electric Contracting Ltd	Reading	Berkshire	Electrical Contractors	1.53	1.38	13.07	14.7	108	100
Southern Electric Power Distribution plc	Reading	Berkshire	Managing electricity distribution network	1.0	1.58	228.09	301.89		
Southern Tyre Co Ltd	Hailsham	Sussex	Tyre/exhaust distributor	1.27	1.16			48	57
Southern Water Services Ltd	Worthing	Sussex	Water supply, waste water services	4.31	4.84	352.2	330.79	115	80
Space Airconditioning plc	Guildford	Surrey	Air conditioning equipment distribution	1.05	0.97	0	16.48	47	61
Sparshatts of Botley Ltd	Southampton	Hampshire	Automotive retailers	1.25	1.32	187.05	201.9	9	11
Specsavers Optical Superstores Ltd	Croydon	Surrey	Opticians	2.06	1.69	9.77	12.44	50	41
Spectris plc	Egham	Surrey	Precision instrumentation/controls	2.07	1.54	25.53	24.41	84	78
Spire Technology Ltd	Verwood	Dorset	Computer sales	1.95	1.69			34	39
Spirent plc	Crawley	Sussex	Network products, software & systems	1.58	1.9			77	86

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Squire and Furneaux Ltd	Hersham	Surrey	Automotive retailers	1.12	1.21	48.82	34.92	22	20
SSE Energy Supply Ltd	Reading	Berkshire	Electricity supply t/a Southern Electric, Swalec etc	1.27	1.14			99	93
SSP Group Ltd	Weybridge	Surrey	Travel food outlet concessions	0.46	-	1107.79	-	23	-
St Regis Paper Co Ltd	Maidenhead	Berkshire	Corrugated case manufacture	1.44	1.11	0	5.85	57	63
Stanbridge Group Ltd	Ferndown	Dorset	Fuel distribution/property development	1.08	1.09	108.29	176.96	40	71
Stannah Lifts Holdings Ltd	Andover	Hampshire	Lift/stairlift manufacture	2.16	2.03			60	56
Staveley Engineering Services Ltd	Croydon	Surrey	M&E engineering	0.75	0.77	146.92	200.41	71	78
Steljes Holdings Ltd	Bagshot	Surrey	Interactive whiteboard sales	1.1	1.05	7.39	8.69	76	58
Stent Foundations Ltd	Basingstoke	Hampshire	Piling/geotechnical process contractor	0.97	1.31	38.91	49.78	71	85
STG Travel Group Ltd	Brighton	Sussex	School/student group travel	1.2	1.27			25	24
Still Water Farming Group Ltd	Lingfield	Surrey	Meat trading	1.11	1.04			76	82
Stockford Ltd	Windsor	Berkshire	Diverse trading/investment group	0.71	0.77	275.68	291.21	68	207
Stonegate Farmers Ltd	Chippenham	Wiltshire	Egg producers	0.7	1.16	41.68	101.04	59	63
Stryker Ltd	Newbury	Berkshire	Medical equipment sales	1.72	1.28			80	81
Study Group International Ltd	Hove	Sussex	Educational services	9.16	3.66			114	225
Sumika Polymer Compounds (Europe) Ltd	Havant	Hampshire	Thermoplastic compounding	1.14	1.18	35.92	38.41	79	87
Summit Motors Investment (UK) Ltd	South Croydon	Surrey	Motor vehicle retailers (inc Doves)	0.91	1.04	388.78	129.12	16	18
Sun Microsystems Ltd	Camberley	Surrey	Sale of UNIX based computers	1.95	1.92				
SunGard Availability Services (UK) Ltd	Bracknell	Berkshire	Business continuity, disaster recovery services	0.92	1.18			144	161
Sunlight Service Group Ltd (The)	Basingstoke	Hampshire	Workwear, linen hire, laundry services	0.81	0.94	62.46	91.82	86	70
Sunseeker International Ltd	Poole	Dorset	Luxury motoryacht builders	0.96	0.92	0	52.35	56	48
Superdrug Stores plc	Croydon	Surrey	Retailers	1.04	1.17	74.53	56.49	58	84
Sutton & East Surrey Water plc	Redhill	Surrey	Drinking water/natural gas supply	1.21	1.83	238.68	156.97	105	67
Sydenhams Ltd	Bournemouth	Dorset	Timber/builders merchants	2.51	2.55			68	60
Syngenta Ltd	Guildford	Surrey	Agrochemicals manufacture	1.88	1.1				
TAG Aviation Group (UK) Ltd	Farnborough	Hampshire	Airport operators	0.75	0.79	67.83	69.5	86	103
Talbot Design (Seale) Ltd	Aldershot	Hampshire	Builders, developer	1.28	1.16			49	66
Tandberg Television Ltd	Southampton	Hampshire	Video compression solutions	3.04	2.85			179	125
Tate Bros Ltd	Newhaven	Sussex	Motor dealership/leisure centre operator	2.65	2.52			15	18
Taylor Gordon & Co Ltd	Croydon	Surrey	Employment services	3.29	3.15			99	76
Taylor Made Golf Ltd	Basingstoke	Hampshire	Golf equipment distribution	1.0	1.09			128	146
TC Cleaning Contractors Ltd	Tadworth	Surrey	Cleaning contractor	1.01	1.02			24	20
TCG Acquisitions Ltd	Swindon	Wiltshire	Public house, night club operator	0.25	-			19	-

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				CURRENT RATIO	PREVIOUS YEAR	GEARING	PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Technology Project Services Ltd	Basingstoke	Hampshire	Technical recruitment, formerly Technical Aid Crystal Ltd	1.51	3.55	13.9		94	55
Telefonica o2 plc	Slough	Berkshire	Mobile communication services provider	0.96	0.87			65	89
Telindus Ltd	Odiham	Hampshire	ICT solution provider	1.25	1.06			90	168
TH White Holdings Ltd	Devizes	Wiltshire	Agricultural equipment supplier	1.48	1.57	32.89	49.98	42	45
Thales (UK) Ltd	Weybridge	Surrey	Formerly Thales Defence Ltd	1.53	1.66	67.24	100.58	125	181
The Accessory People Group plc	Chessington	Surrey	High-tech product distribution	0.81	-	1.57	-	41	-
The Reading Football Club (Holdings) Ltd	Reading	Berkshire	Football club, hotel operator	0.11	0.11	386.38	84.22	22	96
The Scotts Company (UK) Ltd	Godalming	Surrey	Horticultural product manufacture	0.65	0.8	73.35	0	60	57
Thomas Sanderson Ltd	Waterlooville	Hampshire	Conservatory blind manufacturers	0.92	1.58			31	89
Thomson Directories Ltd	Farnborough	Hampshire	Classified directories	1.81	1.53			88	86
THQ (UK) Ltd	Woking	Surrey	Interactive entertainment software	2.26	1.55			65	61
Thyssenkrupp Mannex UK Ltd	Woking	Surrey	Steel tubes/plating sales	1.37	1.75			209	148
Tice & Son Ltd	Wimborne	Dorset	Automotive retailers	1.58	1.17	62.5	110.69	8	7
Tindle Press Holdings Ltd	Farnham	Surrey	Newspaper publishers/radio stations	6.11	6.56			83	76
Titan Travel Ltd	Redhill	Surrey	Tour operators	0.8	0.84			49	41
Tokyo Electron Europe Ltd	Crawley	Sussex	Semi-conductor distribution	3.31	2.88			73	196
Tomy UK Ltd	Sutton	Surrey	Toy, nursery product sales	1.83	1.57	1.48	74.49	97	115
Toshiba Information Systems (UK) Ltd	Weybridge	Surrey	PC & consumer electronic product distribution	1.23	1.15	0	371.66	71	113
Towry Law Holdings Ltd	Bracknell	Berkshire	IFA, investment management	0.82	0.83	32.12	28.7	44	45
Toyota GB plc	Epsom	Surrey	Passenger, light commercial vehicles	1.06	1.06	0	86.75	41	34
Toys 'R' Us Holdings Ltd	Maidenhead	Berkshire	Toy retailers	0.93	0.74	313.74	34.42	16	16
Trader Publishing Ltd	Thatcham	Berkshire	Magazine publishing, printing	1.9	3.53				
Transport Research Foundation	Wokingham	Berkshire	Transport consultancy	1.41	1.3	57.71	91	142	143
Trant Holdings Ltd	Southampton	Hampshire	Construction, development, engineering	0.96	0.96	17.6	60.77	76	106
Triangle Computer Services Ltd	Southampton	Hampshire	Hardware/software supply, solutions	1.05	1.04	34.06	394.04	101	131
TridonicAtco UK Ltd	Basingstoke	Hampshire	Light fittings components manufacturers	1.95	1.9			79	100
Trifast plc	Uckfield	Sussex	Industrial fasteners manufacture	2.08	2	25.78	26.32	78	94
Triumph International Ltd	Swindon	Wiltshire	Underwear/leisurewear distribution	1.57	1.74	253.74	16952.94	50	46
TSS Group plc	Croydon	Surrey	Automotive retailers	1.17	1.06	88.24	180.34	20	17
TT Electronics plc	Weybridge	Surrey	Electronic components systems, sensors manufacture	1.94	2.12	41.14	45.22	64	71
Ubisoft Ltd	Chertsey	Surrey	Software distribution	1.73	1.18			22	14
UCB Pharma Ltd	Slough	Berkshire	Pharmaceutical marketing	0.54	0.55			147	193
Ultima Business Solutions Ltd	Reading	Berkshire	Managed e-business/IT infrastructure	1.18	1.13	4.59	0	88	92

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				CURRENT RATIO	PREVIOUS YEAR		PREVIOUS YEAR	DEBTOR DAYS	PREVIOUS YEAR
Unatrac Ltd	Slough	Berkshire	Re-sale of Caterpillar machinery in Africa/Siberia	1.55	1.32			65	67
Unilever Bestfoods UK Ltd	Crawley	Sussex	Food product manufacture	0.95	1.06			34	43
Unilever UK Ltd	Walton-on-Thames	Surrey	Detergent, perfume, icecream manufactures (Lever Faberge)	1.34	1.02	11.2	72.71	105	53
United Marine Holdings Ltd	Chichester	Sussex	Dredging, processing, sale of aggregates	1.59	1.39			60	74
UOP Ltd	Guildford	Surrey	Catalysts/absorbents/chemicals manufacture	1.71	1.38	54.71	11.31	65	103
Upperpoint Holdings Ltd	Wokingham	Berkshire	CCTV equipment distribution	1.61	-	960.03	-	102	-
UTi (UK) Holdings Ltd	Reading	Berkshire	Freight forwarding, logistics	1.07	1.05	695.45	233.45	65	68
Van Oord UK Ltd	Newbury	Berkshire	Marine construction/dredging	2.15	1.77			31	69
Varian Medical Systems Ltd	Crawley	Sussex		1.88	2.13			69	58
Verbatim Ltd	Egham	Surrey	Data, image storage media product sales	2.2	1.64			75	96
Veritas DGC Ltd	Crawley	Sussex	Seismic data processing	1.11	1.69			167	183
Verizon UK Ltd	Reading	Berkshire	Telecom services, formerly MCI WorldCom	0.83	2.48				
Vestas Blades Ltd	Newport	Isle of Wight	Wind turbine blade manufacturers	2.21	1.24			68	95
Vestel UK Ltd	Windsor	Berkshire	Consumer electronics distribution	1.04	1.03			64	112
Victory Vie at Home Ltd	Chichester	Sussex	Cosmetics/jewellery sales	1.46	1.31			27	23
Virgin Atlantic Airways Ltd	Crawley	Sussex	Scheduled air services	1.34	1.33	152.64	91.15	60	53
Vislink plc	Hungerford	Berkshire	Broadcast transmission/CCTV systems	1.65	1.48			88	67
Vitacress Salads Ltd	Andover	Hampshire	Watercress, salad, vegetable growing, marketing	1.38	0.97	46.52	34.89	42	42
Vivid Imaginations Ltd	Guildford	Surrey	Toy development, distribution	1.94	1.55	41.5	52.44	197	161
Vodafone Group plc	Newbury	Berkshire	Mobile telecommunications services	0.4	0.68	33.34	22.49	67	59
Volution Holdings Ltd	Crawley	Sussex	Vent-Axia product manufacture	2.14	1.76	2221.27	1012.02	97	83
VT Group plc	Southampton	Hampshire	Shipbuilding, business support services	0.93	0.81	55.25	35.29	73	70
W&R Buxton Contracting Ltd	Caterham	Surrey	Building contractors	1.06	1.09	126.24	0	115	105
Wadworth & Company Ltd	Devizes	Wiltshire	Brewers, pub operators	0.45	0.39	22.61	19.84	29	27
Waitrose Ltd	Bracknell	Berkshire	Food retailer	0.22	0.23			7	7
Walkers Snack Foods Ltd	Reading	Berkshire	Snack product manufacturers	3.21	3.61	7.55	8.22		
Warings Construction Group Holdings Ltd	Portsmouth	Hampshire	Building/civil engineering	1.01	1.04			62	39
Wates Group Ltd	Leatherhead	Surrey	Construction	1.37	1.36			68	55
Watson Petroleum Ltd	Chippenham	Wiltshire	Oil wholesalers	0.94	0.94	73.76	79.49	37	41
Watson Wyatt Ltd	Reigate	Surrey	Actuarial services, financial services	1.63	1.52			129	160
Weight Watchers (UK) Ltd	Maidenhead	Berkshire	PricewaterhouseCoopers	3.29	2.42			107	54
Wentworth Computer Holdings Ltd	Basingstoke	Hampshire	Computer product supplier	1.19	1.18			82	100
Westcon (UK) Ltd	Slough	Berkshire	Network equipment distribution	1.59	1.54			81	85
Western Digital (UK) Ltd	Leatherhead	Surrey	Disk drives marketing	1.57	1.76			61	65

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Westover Holdings Ltd	Bournemouth	Dorset	Car dealerships	1.11	1.15	43.77	32.76	11	13
Whirlpool (UK) Ltd	Croydon	Surrey	Domestic appliance distribution	1.76	2.15			67	64
Wightlink Ltd	Portsmouth	Hampshire	Ferry services	2.16	4.84	4.89	1539.62		
Wilhelmsen Lines Car Carriers Ltd	Southampton	Hampshire	Ocean-going ships management	0.85	0.21	1002.81	1662.6	6	24
William Reed Holdings Ltd	Crawley	Sussex	Business media, exhibitions	1.8	1.58			72	73
Wilson Automobiles Et Coachworks Ltd	Epsom	Surrey	Automotive retailers	1.9	1.73	22.26	26.6	41	46
Wincanton plc	Chippenham	Wiltshire	Logistics	0.84	0.84	480.29	160.74	63	63
Wincor Nixdorf Ltd	Wokingham	Berkshire	IT for retailers/banking	1.0	1.01			65	100
Wireless Data Services Ltd	Poole	Dorset	Services to wireless data market	1.29	1.22	100.57	160.81	87	87
Wolseley plc	Reading	Berkshire	Plumbing, heating, building materials	1.42	1.79	72.15	75.69	64	68
Wolsey Group Ltd	Cobham	Surrey	Housebuilders, formerly Lexington Group	1.42	2.66	178.93	220.8		
Wolters Kluwer (UK) Ltd	Kingston-upon-Thames	Surrey	Business reference book publishers, conferences	0.65	0.62			137	128
Wood Group Ltd	Odiham	Hampshire	Car dealerships	1.86	1.77	16.86	6.09	15	15
World Flowers Ltd	Hook	Hampshire	Flower trading	0.96	1.02	130.27	108.95	40	50
WS Atkins plc	Epsom	Surrey	Technology-based support services	1.14	1.17	196.45	376.18	82	95
WSH Group Ltd	Wokingham	Berkshire	Catering services	0.84	0.74	1669.54	377.63	47	47
WWF International UK Ltd	Leatherhead	Surrey	Paper merchants	1.14	1.1	325.05	446.75	97	110
Wyevale Garden Centre Ltd	Slough	Berkshire		0.23	1.22	0	106	13	14
Wynnwith Group Ltd	Woking	Surrey	Employment agency	0.87	0.85	108.48	132.41	49	59
Xafinity Holdings Ltd	Crawley	Sussex	Pension software, consultancy	2.34	1.77	664.42	4649	87	150
XL Leisure Group plc	Crawley	Sussex	Tour operator, charter airline	0.71	0.93	41.33	52.29	47	41
Xtrac Transmissions Ltd	Thatcham	Berkshire	Transmission systems manufacture	1.37	0.78	41.22	48.6	58	65
Xyratex Technology Ltd	Havant	Hampshire	Digital storage/networking infrastructure products	1.0	0.96	23.75	29.85	35	47
Yamaha Motor (UK) Ltd	Weybridge	Surrey	Yamaha motorised product distribution	1.02	1.12	203.77	280.53	148	140
Yattendon Investment Trust plc	Yattendon	Berkshire	Newspaper publishers, marina/property development	0.55	0.39	22.36	59.1	61	56
Yell Group plc	Reading	Berkshire	Yellow Pages directories	1.41	1.17	256.07	180.32	167	132
Yeomans Ltd	Worthing	Sussex	Car dealerships	1.33	1.35	5.16	0	10	9
Zebra Technologies Europe Ltd	Reading	Berkshire	Barcode product distribution	2.33	2.13			68	78
Zephyr Investments Ltd	Swindon	Wiltshire	Electricity generation projects	0.61	0.82	3584.03	5688.6	91	104
Zimmer Ltd	Swindon	Wiltshire	Medical device marketing	1.89	2.36				