

Registered Number: 00827458

England and Wales

Birntool Engineering Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 March 2014

Birmtool Engineering Ltd  
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Birmtool Engineering Ltd  
Accountants' Report  
For the year ended 31 March 2014

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2014 and you consider that the company is exempt from an audit under the Companies Act 2006.

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.

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Peter Hearn Associates Ltd  
2 Parkside Court  
Greenhough Road  
Lichfield  
Staffs  
WS13 7FE

**Dated:** 21 July 2014

Birmtool Engineering Ltd  
Abbreviated Balance Sheet  
As at 31 March 2014

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	540	949
		<b>540</b>	<b>949</b>
<b>Current assets</b>			
Stocks		4,715	3,961
Debtors		50,397	39,436
Cash at bank and in hand		40,822	32,856
		<b>95,934</b>	<b>76,253</b>
<b>Creditors: amounts falling due within one year</b>		<b>(28,346)</b>	<b>(23,857)</b>
<b>Net current assets</b>		<b>67,588</b>	<b>52,396</b>
<b>Total assets less current liabilities</b>		<b>68,128</b>	<b>53,345</b>
<b>Provisions for liabilities</b>		<b>(108)</b>	<b>(190)</b>
<b>Net assets</b>		<b>68,020</b>	<b>53,155</b>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		67,920	53,055
<b>Shareholders funds</b>		<b>68,020</b>	<b>53,155</b>

For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors

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Mr J D Hammond Director

Date approved by the board: 21 July 2014

**Birmtool Engineering Ltd**  
**Notes to the Abbreviated Financial Statements**  
**For the year ended 31 March 2014**

**1 Accounting Policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Deferred taxation**

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	10% Straight line
Computer Equipment	25% Straight line

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Birmtool Engineering Ltd  
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**2 Tangible fixed assets**

	<b>Tangible fixed assets</b>	<b>£</b>
<b>Cost or valuation</b>		
At 01 April 2013		28,389
At 31 March 2014		<b>28,389</b>
<b>Depreciation</b>		
At 01 April 2013		27,440
Charge for year		409
At 31 March 2014		<b>27,849</b>
<b>Net book values</b>		
At 31 March 2014		<b>540</b>
At 31 March 2013		<b>949</b>

**3 Share capital**

	<b>2014</b>	<b>2013</b>
<b>Allotted called up and fully paid</b>	<b>£</b>	<b>£</b>
100 Ordinary shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.