

**Registered Number 00892409**

**B.F.T. (ENGINEERING) LIMITED**

**Abbreviated Accounts**

**30 April 2015**

**Abbreviated Balance Sheet as at 30 April 2015**

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	65,385	76,985
		<u>65,385</u>	<u>76,985</u>
<b>Current assets</b>			
Stocks		1,500	1,500
Debtors		50,747	63,777
Cash at bank and in hand		88,257	73,547
		<u>140,504</u>	<u>138,824</u>
<b>Creditors: amounts falling due within one year</b>	3	(66,305)	(73,799)
<b>Net current assets (liabilities)</b>		<u>74,199</u>	<u>65,025</u>
<b>Total assets less current liabilities</b>		<u>139,584</u>	<u>142,010</u>
<b>Creditors: amounts falling due after more than one year</b>	3	(26,650)	(32,800)
<b>Provisions for liabilities</b>		(11,455)	(13,575)
<b>Total net assets (liabilities)</b>		<u>101,479</u>	<u>95,635</u>
<b>Capital and reserves</b>			
Called up share capital	4	1,600	1,600
Profit and loss account		99,879	94,035
<b>Shareholders' funds</b>		<u>101,479</u>	<u>95,635</u>

- For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- 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.

Approved by the Board on 13 November 2015

And signed on their behalf by:

**A C Brown, Director**

**Notes to the Abbreviated Accounts for the period ended 30 April 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents the net sales of goods and work done, excluding value added tax and adjusted for work in progress

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected life, as follows

Motor vehicle 25% of reducing balance

Plant and equipment 15% of reducing balance

Fixtures and fittings 15% of reducing balance

Computer equipment and

software Straight line over three years

**Other accounting policies**

leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalized as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Stock and work in progress

Stock is valued at the lower of cost or net realisable value. Work in progress is valued at cost including when appropriate a proportion of overheads and profit.

Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognized in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognized only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**2 Tangible fixed assets**

**Cost**

At 1 May 2014	303,615
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>303,615</u>

**Depreciation**

At 1 May 2014	226,630
Charge for the year	11,600
On disposals	-
At 30 April 2015	<u>238,230</u>

**Net book values**

At 30 April 2015	<u>65,385</u>
At 30 April 2014	<u>76,985</u>

**3 Creditors**

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
Secured Debts	34,850	41,000

**4 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
1,600 Ordinary shares of £1 each	1,600	1,600

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