

Registration number 4081979

**Bioenergy Technology Limited**

**Abbreviated accounts**

**for the year ended 31 May 2005**



## **Bioenergy Technology Limited**

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**Bioenergy Technology Limited**

**Accountants' report on the unaudited financial statements to the directors of  
Bioenergy Technology Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2005 set out on pages 2 to 5 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 supplied to us.

**Martin Watts & Company Limited**  
**Accountants and Taxation Practitioners**  
**15 The Green**  
**Southwick**  
**Brighton**  
**BN42 4DE**

**Date:**

# Bioenergy Technology Limited

## Abbreviated balance sheet as at 31 May 2005

		2005		2004	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		10,525		13,762
Investments	2		250		250
			<u>10,775</u>		<u>14,012</u>
<b>Current assets</b>					
Stocks		12,863		10,954	
Debtors		155,822		128,872	
Cash at bank and in hand		147		133	
		<u>168,832</u>		<u>139,959</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(179,323)</u>		<u>(192,298)</u>	
<b>Net current liabilities</b>			<u>(10,491)</u>		<u>(52,339)</u>
<b>Total assets less current liabilities</b>			284		(38,327)
<b>Creditors: amounts falling due after more than one year</b>			-		(825)
<b>Net assets/(liabilities)</b>			<u>284</u>		<u>(39,152)</u>
<b>Capital and reserves</b>					
Called up share capital	3		35,000		35,000
Share premium account			15,000		15,000
Profit and loss account			<u>(49,716)</u>		<u>(89,152)</u>
<b>Shareholders' funds</b>			<u>284</u>		<u>(39,152)</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

**Bioenergy Technology Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 May 2005**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 May 2005 and

(c) that we acknowledge our responsibilities for:

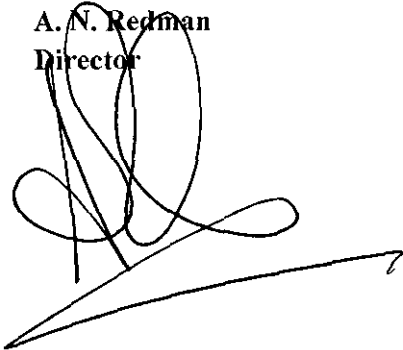
(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 22 March 2006 and signed on its behalf by

A. N. Redman  
Director

A handwritten signature in black ink, consisting of a large, stylized 'A' and 'N' followed by a horizontal line.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **Bioenergy Technology Limited**

### **Notes to the abbreviated financial statements for the year ended 31 May 2005**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Tangible fixed assets and depreciation**

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

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	5 years Straight Line
Fixtures, fittings and equipment	-	5 years Straight Line
Motor vehicles	-	4 years Straight Line

##### **1.4. Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

##### **1.5. Stock and work in progress**

Work in progress is valued at the lower of cost and net realisable value.

##### **1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

##### **1.7. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

##### **1.8. Group accounts**

The company is entitled to the exemption under Section 248 of the Companies Act 1985 from the obligation to prepare group accounts.

# Bioenergy Technology Limited

## Notes to the abbreviated financial statements for the year ended 31 May 2005

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2. Fixed assets	Tangible fixed assets		
	£	Investments £	Total £
<b>Cost</b>			
At 1 June 2004	25,096	250	25,346
Additions	936	-	936
At 31 May 2005	26,032	250	26,282
<b>Depreciation and</b>			
At 1 June 2004	11,334	-	11,334
Charge for year	4,173	-	4,173
At 31 May 2005	15,507	-	15,507
<b>Net book values</b>			
At 31 May 2005	10,525	250	10,775
At 31 May 2004	13,762	250	14,012

2.1. Investment details	2005 £	2004 £
Subsidiary undertaking	250	-

3. Share capital	2005 £	2004 £
<b>Authorised</b>		
100,000 Ordinary shares of £1 each	100,000	100,000
<b>Allotted, called up and fully paid</b>		
35,000 Ordinary shares of £1 each	35,000	35,000

## 4. Transactions with directors

During the year the company paid rent of £5688 to Mr, and Mrs. A N Redman in respect of premises used for the business