

BODEL MANUFACTURING LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2012

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25/01/2013

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COMPANIES HOUSE

BODEL MANUFACTURING LTD

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BODEL MANUFACTURING LTD

INDEPENDENT AUDITORS' REPORT TO BODEL MANUFACTURING LTD

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Bodel Manufacturing Limited for the year ended 31 August 2011 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

D S Watters FCA (Senior Statutory Auditor)
for and on behalf of RSM McClure Watters

10/1/13

Chartered Accountants
Statutory Auditor

Number One
Lanyon Quay
Belfast
BT1 3LG

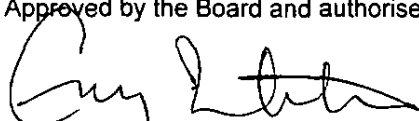
BODEL MANUFACTURING LTD

ABBREVIATED BALANCE SHEET AS AT 31 AUGUST 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		-		278,001
Current assets					
Stocks		-		172,329	
Debtors		1		1,036,221	
Cash at bank and in hand		-		293,480	
		1		1,502,030	
Creditors: amounts falling due within one year		-		(259,402)	
Net current assets			1		1,242,628
Total assets less current liabilities			1		1,520,629
Provisions for liabilities			-		(4,299)
Accruals and deferred income			-		(17,200)
			1		1,499,130
Capital and reserves					
Called up share capital	3		1		18,000
Revaluation reserve			-		208,891
Other reserves			-		12,000
Profit and loss account			-		1,260,239
Shareholders' funds			1		1,499,130

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 10/1/2013



Mr Guy Fetherston
Director

Company Registration No. NI021901

BODEL MANUFACTURING LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	2% straight line basis
Plant and machinery	10% straight line basis
Fixtures, fittings & equipment	10% straight line basis

1.5 Stock

Work in progress is valued at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of the business after allowing for the costs of realisation. Provision is made where necessary for obsolescent, slow moving and defective stocks.

1.6 Pensions

The company operates a defined contribution scheme for the benefit of its eligible employees. The pension cost charge represents contributions payable by the company to the fund in the year.

1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

1.8 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.9 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

BODEL MANUFACTURING LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2012

1 Accounting policies

(continued)

1.10 Going Concern

During the period the directors voluntarily liquidated the company. The trade and assets have been transferred to fellow subsidiary company Bodel Distributors Ltd. All liabilities within Bodel Manufacturing Ltd have been honoured and the assets will be continued to be utilised via Bodel Distributors Ltd, which is expected to continue trading for the foreseeable future. The financial statements of Bodel Manufacturing Ltd have been prepared on a non-going concern basis.

2 Fixed assets

	Tangible assets £
Cost	
At 1 September 2011	446,184
Disposals	(446,184)
At 31 August 2012	-
Depreciation	
At 1 September 2011	168,183
On disposals	(179,684)
Charge for the year	11,501
At 31 August 2012	-
Net book value	
At 31 August 2012	-
At 31 August 2011	278,001

3 Share capital

	2012 £	2011 £
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	1	18,000

During the year the company redeemed 17,999 ordinary shares at the nominal value of £1 each.