

COMPANIES HOUSE

Beechcroft Building MTCE Services Limited

Abbreviated Accounts

For the Year Ended

31 March 2007

Company Registration Number 2900073

CHAMPION ACCOUNTANTS LLP

Registered Auditors
1 Worsley Court
High Street
Worsley
Manchester
M28 3NJ

SATURDAY



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COMPANIES HOUSE

Beechcroft Building MTCE Services Limited

Abbreviated Accounts

Year Ended 31 March 2007

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Beechcroft Building MTCE Services Limited

INDEPENDENT AUDITOR'S REPORT TO BEEHCROFT BUILDING MTCE SERVICES LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Beechcroft Building MTCE Services Limited for the year ended 31 March 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 5 to the financial statements.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



CHAMPION ACCOUNTANTS LLP

Registered Auditors

1 Worsley Court
High Street
Worsley
Manchester
M28 3NJ

23 January 2008

Beechcroft Building MTCE Services Limited

Abbreviated Balance Sheet

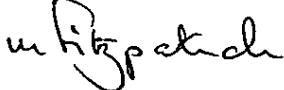
31 March 2007

	Note	2007 £	2006 £
Fixed Assets	2		
Tangible assets		89,668	77,129
Current Assets			
Debtors		740,916	380,473
Cash at bank and in hand		20,847	158,662
		<u>761,763</u>	<u>539,135</u>
Creditors: Amounts Falling due Within One Year	3	<u>738,705</u>	<u>501,652</u>
Net Current Assets		<u>23,058</u>	<u>37,483</u>
Total Assets Less Current Liabilities		<u>112,726</u>	<u>114,612</u>
Creditors: Amounts Falling due after More than One Year	4	12,288	12,413
Provisions for Liabilities		<u>3,532</u>	<u>3,089</u>
		<u>96,906</u>	<u>99,110</u>
Capital and Reserves			
Called-up equity share capital	7	2	2
Profit and loss account		96,904	99,108
Shareholders' Funds		<u>96,906</u>	<u>99,110</u>


These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 23 January 2008, and are signed on their behalf by

M F Fitzpatrick



J R Meek



The notes on page 2 form part of these abbreviated accounts.

Beechcroft Building MTCE Services Limited

Notes to the Abbreviated Accounts

Year Ended 31 March 2007

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover is recognised consistently with the right to receive consideration in exchange for the performance of supplying services

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	-	25% reducing balance
Fixtures & Fittings	-	15% reducing balance
Motor Vehicles	-	25% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Beechcroft-Building MTCE Services Limited

Notes to the Abbreviated Accounts

Year Ended 31 March 2007

1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

2. FIXED ASSETS

	Tangible Assets £
Cost	
At 1 April 2006	129,388
Additions	38,010
Disposals	(9,000)
At 31 March 2007	158,398
Depreciation	
At 1 April 2006	52,259
Charge for year	22,432
On disposals	(5,961)
At 31 March 2007	68,730
Net Book Value	
At 31 March 2007	89,668
At 31 March 2006	77,129

3. CREDITORS: Amounts Falling due Within One Year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2007 £	2006 £
Bank loans and overdrafts	46,783	21,600
Hire purchase	21,589	23,744
	68,372	45,344

Beechcroft Building MTCE Services Limited

Notes to the Abbreviated Accounts

Year Ended 31 March 2007

4. CREDITORS: Amounts Falling due after More than One Year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2007	2006
	£	£
Hire Purchase	<u>12,288</u>	<u>12,413</u>

5. APB ETHICAL STANDARDS

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements

6. TRANSACTIONS WITH THE DIRECTORS

The directors have given a joint guarantee amounting to £25,000 to the company's bank in relation to the bank overdraft

Included within creditors are director's loan account balances of £85 (2006 £170) for M F Fitzpatrick and £2,707 (2006 £675) for J R Meek

The loans were interest free with no fixed date for repayment

7. SHARE CAPITAL

Authorised share capital:

	2007	2006
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2007		2006	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

8. CONTROL

Throughout the whole of the year and the previous year the company was not under the control of any individual by virtue of the equal shareholdings