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**Beechcroft Building MTCE Services Limited**  
**Unaudited Abbreviated Accounts**  
**For the Year Ended**  
**31 March 2013**

**COMPANY REGISTRATION NUMBER 2900073**

**CHAMPION**

1 Worsley Court  
High Street  
Worsley  
Manchester  
M28 3NJ

SATURDAY



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COMPANIES HOUSE

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# **Beechcroft Building MTCE Services Limited**

## **Abbreviated Accounts**

**Year Ended 31 March 2013**

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# Beechcroft Building MTCE Services Limited

## Abbreviated Balance Sheet

31 March 2013

	Note	2013 £	2012 £
<b>Fixed Assets</b>	<b>2</b>		
Tangible assets		144,829	80,951
<b>Current Assets</b>			
Debtors		737,213	1,265,927
Cash at bank and in hand		250,205	133,614
		987,418	1,399,541
<b>Creditors: Amounts Falling due Within One Year</b>	<b>3</b>	<b>997,611</b>	<b>1,373,400</b>
<b>Net Current (Liabilities)/Assets</b>		<b>(10,193)</b>	<b>26,141</b>
<b>Total Assets Less Current Liabilities</b>		<b>134,636</b>	<b>107,092</b>
<b>Creditors: Amounts Falling due after More than One Year</b>	<b>4</b>	<b>64,338</b>	<b>1,593</b>
<b>Provisions for Liabilities</b>		<b>14,340</b>	<b>14,115</b>
		<b>55,958</b>	<b>91,384</b>
<b>Capital and Reserves</b>			
Called-up equity share capital	<b>6</b>	<b>2</b>	<b>2</b>
Profit and loss account		<b>55,956</b>	<b>91,382</b>
<b>Shareholders' Funds</b>		<b>55,958</b>	<b>91,384</b>

For the year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

### Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These abbreviated accounts were approved by the directors and authorised for issue on 16 December 2013, and are signed on their behalf by

  
M Fitzpatrick

J R Meek



Company Registration Number 2900073

The notes on pages 2 to 5 form part of these abbreviated accounts.

# **Beechcroft Building MTCE Services Limited**

## **Notes to the Abbreviated Accounts**

**Year Ended 31 March 2013**

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### **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 April 2008)

#### **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.

# **Beechcroft Building MTCE Services Limited**

## **Notes to the Abbreviated Accounts**

**Year Ended 31 March 2013**

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### **1. ACCOUNTING POLICIES *(continued)***

#### **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

Deferred tax assets are recognised only to the extent that the director considers 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

#### **Employer financed retirement benefit schemes**

During the current accounting period the Company made an additional contribution to a previously established employer financed retirement benefit scheme for the benefit of its officers, employees and their wider families, The Beechcroft Building MTCE Services Limited 2012 EFRBS ("the Scheme")

In accordance with UITF Abstract 32 "Employee Benefit Trusts and other intermediate payment arrangements", the Company does not include the assets and liabilities of the Scheme on its balance sheet to the extent that it considers that it will not retain any future economic benefit from the assets of the Scheme and will not have control of the rights or other access to those future economic benefits

# Beechcroft Building MTCE Services Limited

## Notes to the Abbreviated Accounts

Year Ended 31 March 2013

### 2 FIXED ASSETS

	Tangible Assets £
<b>Cost</b>	
At 1 April 2012	160,871
Additions	131,590
Disposals	(85,451)
<b>At 31 March 2013</b>	<b><u>207,010</u></b>
<b>Depreciation</b>	
At 1 April 2012	79,920
Charge for year	32,604
On disposals	(50,343)
<b>At 31 March 2013</b>	<b><u>62,181</u></b>
<b>Net Book Value</b>	
At 31 March 2013	<b><u>144,829</u></b>
At 31 March 2012	<u>80,951</u>

### 3 CREDITORS: Amounts Falling due Within One Year

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

	2013 £	2012 £
Bank loans and overdrafts	49,457	37,251
Hire purchase agreements	43,076	20,171
	<u>92,533</u>	<u>57,422</u>

The bank overdraft is secured by a debenture over all the assets of the company

Assets held under hire purchase agreements are secured on the assets concerned

### 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

	2013 £	2012 £
Hire purchase agreements	64,338	1,593

Assets held under hire purchase agreements are secured on the assets concerned

# Beechcroft Building MTCE Services Limited

## Notes to the Abbreviated Accounts

Year Ended 31 March 2013

### 5 TRANSACTIONS WITH THE DIRECTORS

Name of director	Nature of transactions	Maximum overdrawn balance £	2013 £	2012 £
M Fitzpatrick	Loan account included in other creditors	—	35,485	96,455
J R Meek	Loan account included in other creditors	—	<u>39,257</u>	<u>91,560</u>

The loans were interest free with no fixed date for repayment

During the year the company paid a dividend of £74,400 (2012 - £64,400) to each of the two directors

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

### 6. SHARE CAPITAL

Allotted, called up and fully paid:

	2013 No	£	2012 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

### 7 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