

Registration copy

B.M.J. (MANUFACTURING) LIMITED

ABBREVIATED ACCOUNTS

31 MARCH 2015

MONDAY



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01/06/2015

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COMPANIES HOUSE

Company No. 03290318 (England & Wales)

B.M.J. (MANUFACTURING) LIMITED
Company No. 03290318 (England & Wales)

ABBREVIATED BALANCE SHEET AT 31 MARCH 2015

	<u>Note</u>	2015 £	2014 £
Fixed Assets			
Tangible assets	2	429,431	260,455
Current Assets			
Stocks		45,000	14,245
Debtors	3	431,634	305,251
Cash at bank		4,571	12,656
		<u>481,205</u>	<u>332,152</u>
Creditors			
Amounts due within one year	4	421,617	203,153
Net current assets		<u>59,588</u>	<u>128,999</u>
Total Assets less current liabilities		<u>489,019</u>	<u>389,454</u>
Creditors			
Amount due in more than one year	4	(210,856)	(156,510)
Provision for Liabilities & Charges			
Deferred tax		(72,926)	(35,386)
NET ASSETS		<u>205,237</u>	<u>197,558</u>
Capital and Reserves			
Called up share capital	5	100	100
Profit and loss account		205,137	197,458
SHAREHOLDERS' FUNDS		<u>205,237</u>	<u>197,558</u>

The directors are satisfied that the company is entitled to exemption under S.477 of the Companies Act 2006 and that no member has requested an audit pursuant to S.476 of the Act.

The directors acknowledge their responsibilities for: (i) ensuring that the company keeps proper accounting records which comply with S.386 of the Companies Act 2006; and (ii) preparing accounts 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 financial year in accordance with the requirements of S.396 of the Act and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities.

The accounts were approved by the board on 27.5.2015

and signed on its behalf.

G Brunt - Director

The notes on pages 2 and 3 form part of these accounts.

B.M.J. (MANUFACTURING) LIMITEDNOTES ON ABBREVIATED ACCOUNTS - 31 MARCH 2015

1. ACCOUNTING POLICIES

(a) Basis of accounting

The accounts have been prepared under the historical cost accounting rules and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2008).

(b) Turnover

This represents the invoiced value of sales, net of value added tax.

(c) Fixed assets and depreciation

Tangible fixed assets are written off over their estimated useful lives at the following rates, using the reducing balance method:

	%
Plant and machinery	20
Office equipment	15
Vehicles	25

(d) Stocks

Stocks are stated at the lower of cost and net realisable value.

(e) 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 recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred taxation is measured on a non-discounted basis at the average rates that would apply when the timing differences are expected to reverse, based on the tax rates and laws that have been enacted by the balance sheet date.

(f) Hire purchase contracts and leasing

Assets acquired under hire purchase contracts are capitalised as tangible fixed assets and depreciated over their useful lives.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

B.M.J. (MANUFACTURING) LIMITEDNOTES TO THE ABBREVIATED ACCOUNTS - 31 MARCH 2015 (CONTINUED)

2. FIXED ASSETS – tangible

	£
COST	
At 1 April 2014	509,924
Additions in year	244,489
Disposal in year	(5,950)
At 31 March 2015	<u>748,463</u>
DEPRECIATION	
At 1 April 2014	249,469
Charge for year	71,050
On disposal	(1,487)
At 31 March 2015	<u>319,032</u>
NET BOOK AMOUNTS	
At 31 March 2015	<u>429,431</u>

3. DEBTORS

Debtors include an amount of £9,313 (2014 – £9313) due after more one year.

4. CREDITORS

Creditors include the following amounts of secured liabilities:

	2015	2014
	£	£
Due within one year	82,855	49,643
Due after more than one year	210,856	156,510
	<u>293,711</u>	<u>206,153</u>

5. CALLED UP SHARE CAPITAL

	2015	2014
	£	£
Issued, allotted and fully paid Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>