

BGD Engineering Limited

Abbreviated Accounts

Year to 31 March 2005

Registered number: 4564586



Chapman Pugh
Chartered Accountants
St Austell

BGD Engineering Limited

Abbreviated accounts

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BGD Engineering Limited

Abbreviated balance sheet

at 31 March 2005

	Note	£	2005 £	£	2004 £
Fixed assets					
Tangible assets	2		558		358
Current assets					
Debtors		31,048		41,467	
Cash at bank		18,140		14,496	
		<u>49,188</u>		<u>55,963</u>	
Creditors: Amounts falling due within one year		<u>(30,979)</u>		<u>(47,132)</u>	
Net current assets			<u>18,209</u>		<u>8,831</u>
Net assets			<u>18,767</u>		<u>9,189</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			18,667		9,089
Shareholders' funds			<u>18,767</u>		<u>9,189</u>

For the financial period ended 31 March 2005, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2). The directors acknowledges their responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a fair and true view of the state of affairs of the company as at the end of the period and of its profit or loss for the financial period in accordance with the requirements of section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the company.

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

Approved by the board on 6 September 2005 and signed on its behalf by:



B G Damerell
Director

BGD Engineering Limited

Notes

(forming part of the accounts)

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's accounts.

Basis of accounting

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

Depreciation

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life.

Plant and machinery	-	20% reducing balance basis
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Turnover

Turnover represents net amounts invoiced by the company in respect of goods and services sold during the period excluding value added tax.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

BGD Engineering Limited

Notes (continued)

2. Tangible fixed assets

	Plant and Machinery £
Cost	
At 1 April 2004	493
Additions	340
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At 31 March 2005	833
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Depreciation	
At 1 April 2004	135
Charge for the year	140
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At 31 March 2005	275
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Net book value	
At 31 March 2005	558
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Net book value	
At 31 March 2004	358
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3. Called up share capital

	2005 £	2004 £
<i>Authorised:</i>		
1,000 Ordinary shares of £1 each	1,000	1,000
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<i>Allotted, called up and fully paid:</i>		
100 Ordinary shares of £1 each	100	100
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