

**Abbreviated Accounts for the Year Ended 31 December 2013**

**for**

**Berkshire Garden machinery Limited**

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for the Year Ended 31 December 2013**

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**Berkshire Garden machinery Limited**

**Company Information  
for the Year Ended 31 December 2013**

**DIRECTOR:**

Mr J Hambleton

**REGISTERED OFFICE:**

Primrose Nurseries  
London Road  
Twyford  
Berkshire  
RG10 9RS

**REGISTERED NUMBER:**

07473963 (England and Wales)

**ACCOUNTANTS:**

Knox & Eames Chartered Accountants  
The Business Centre  
Greys Green Farm  
Rotherfield Greys  
Henley-on-Thames  
Oxfordshire  
RG9 4QG

**Abbreviated Balance Sheet**  
**31 December 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		12,522		12,900
<b>CURRENT ASSETS</b>					
Stocks		2,196		-	
Debtors		546		2,494	
Cash at bank		25,839		31,473	
		<u>28,581</u>		<u>33,967</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>8,604</u>		<u>10,343</u>	
<b>NET CURRENT ASSETS</b>			<u>19,977</u>		<u>23,624</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>32,499</u>		<u>36,524</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>32,498</u>		<u>36,523</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>32,499</u>		<u>36,524</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 July 2014 and were signed by:

Mr J Hambleton - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

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 represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

Plant and machinery etc - 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2013	16,122
Additions	<u>2,678</u>
At 31 December 2013	<u>18,800</u>
<b>DEPRECIATION</b>	
At 1 January 2013	3,222
Charge for year	<u>3,056</u>
At 31 December 2013	<u>6,278</u>
<b>NET BOOK VALUE</b>	
At 31 December 2013	<u><u>12,522</u></u>
At 31 December 2012	<u>12,900</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
1	Ordinary	1.00	<u><u>1</u></u>	<u><u>1</u></u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.