

COMPANY REGISTRATION NUMBER NI017747

**ARCHITECTURAL ENGINEERING &
MANUFACTURING DESIGN COMPANY LIMITED**

ABBREVIATED ACCOUNTS

30 APRIL 2012



**ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN
COMPANY LIMITED**

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

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**ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN
COMPANY LIMITED**

**INDEPENDENT AUDITOR'S REPORT TO ARCHITECTURAL
ENGINEERING & MANUFACTURING DESIGN COMPANY LIMITED**



UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Architectural Engineering & Manufacturing Design Company Limited for the year ended 30 April 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 auditor's 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 DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2008/4 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.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

MR. COLIN WILSON FCA (Senior Statutory Auditor)
For and on behalf of
MUIR & ADDY
Chartered Accountants & Statutory Auditor

Muir Building
427 Holywood Road
Belfast
BT4 2LT

29 January 2013

ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN COMPANY LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2012

	Note	2012 £	2011 £
FIXED ASSETS	2		
Tangible assets		<u>2,158,340</u>	<u>2,040,713</u>
CURRENT ASSETS			
Stocks		175,984	125,730
Debtors		57,339	74,870
Cash at bank and in hand		<u>2,446,409</u>	<u>2,511,626</u>
		2,679,732	2,712,226
CREDITORS: Amounts falling due within one year		<u>94,690</u>	<u>123,732</u>
NET CURRENT ASSETS		<u>2,585,042</u>	<u>2,588,494</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,743,382</u>	<u>4,629,207</u>
PROVISIONS FOR LIABILITIES		<u>11,608</u>	<u>-</u>
		<u>4,731,774</u>	<u>4,629,207</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	40,000	40,000
Profit and loss account		<u>4,691,774</u>	<u>4,589,207</u>
SHAREHOLDERS' FUNDS		<u>4,731,774</u>	<u>4,629,207</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 29 January 2013, and are signed on their behalf by:


MR S E HALL
Director

Company Registration Number: NI017747

The notes on pages 3 to 5 form part of these abbreviated accounts.

ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

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:

Freehold and long leasehold buildings	- 4% Straight line
Factory plant and machinery	- 20% Straight line
Office equipment	- 25% Reducing balance
Motor Vehicles	- 25% Reducing balance
Farm plant and machinery	- 25% Straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost of livestock is computed by reference to invoice value.

Pension costs

The company operates a small self administered scheme, Halls Pension Fund, for its directors and certain employees which is managed by Standard Life. The pension schemes operated for other company employees are administered by independent managers. All pension schemes are defined contribution schemes.

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

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:

ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

1. ACCOUNTING POLICIES *(continued)*

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.

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.

Foreign currencies

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date.

Exchange differences arising on the settlement of monetary items and on the retranslation of monetary items are taken to the profit and loss account.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 May 2011	2,528,183
Additions	149,455
Disposals	<u>(171,071)</u>
At 30 April 2012	<u>2,506,567</u>
DEPRECIATION	
At 1 May 2011	487,470
Charge for year	31,828
On disposals	<u>(171,071)</u>
At 30 April 2012	<u>348,227</u>
NET BOOK VALUE	
At 30 April 2012	<u>2,158,340</u>
At 30 April 2011	<u>2,040,713</u>

3. SHARE CAPITAL

Authorised share capital:

	2012 £	2011 £
40,000 Ordinary shares of £1 each	<u>40,000</u>	<u>40,000</u>

Allotted and called up:

	2012 No	£	2011 No	£
40,000 Ordinary shares fully paid of £1 each	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>