

COMPANY REGISTRATION NUMBER NI017747

**ARCHITECTURAL ENGINEERING
& MANUFACTURING DESIGN
COMPANY LIMITED**

ABBREVIATED ACCOUNTS

30 APRIL 2015

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**ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN
COMPANY LIMITED**

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2015

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**ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN
COMPANY LIMITED**

ABBREVIATED BALANCE SHEET

30 APRIL 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Tangible assets		<u>3,685,247</u>	<u>2,975,400</u>
CURRENT ASSETS			
Stocks		208,444	185,030
Debtors		16,555	14,621
Cash at bank and in hand		988,489	2,149,348
		<u>1,213,488</u>	<u>2,348,999</u>
CREDITORS: Amounts falling due within one year		<u>90,624</u>	<u>187,536</u>
NET CURRENT ASSETS		<u>1,122,864</u>	<u>2,161,463</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,808,111</u>	<u>5,136,863</u>
PROVISIONS FOR LIABILITIES		<u>7,400</u>	<u>7,334</u>
		<u>4,800,711</u>	<u>5,129,529</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	40,000	40,000
Revaluation reserve		-	453,631
Profit and loss account		4,760,711	4,635,898
SHAREHOLDERS' FUNDS		<u>4,800,711</u>	<u>5,129,529</u>

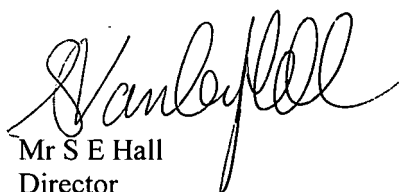
For the year ended 30 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 26 June 2015, and are signed on their behalf by:


Mr S E Hall
Director

Company Registration Number: NI017747

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

**ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN
COMPANY LIMITED**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, 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
Farm plant and machinery	- 25% Straight line

Investment properties

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

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.

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COMPANY LIMITED**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2015

1. ACCOUNTING POLICIES *(continued)*

Pension costs

The company operates a small self administered scheme, Halls Pension Fund, for its directors and certain employees which is managed by SASS Solutions. 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:

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.

**ARCHITECTURAL ENGINEERING & MANUFACTURING DESIGN
COMPANY LIMITED**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2015

1. ACCOUNTING POLICIES *(continued)*

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.

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 May 2014	3,267,813
Additions	1,267,827
Disposals	(419,239)
Revaluation	(110,000)
At 30 April 2015	<u>4,006,401</u>
DEPRECIATION	
At 1 May 2014	292,413
Charge for year	54,338
On disposals	(25,597)
At 30 April 2015	<u>321,154</u>
NET BOOK VALUE	
At 30 April 2015	<u>3,685,247</u>
At 30 April 2014	<u>2,975,400</u>

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YEAR ENDED 30 APRIL 2015

3. SHARE CAPITAL

Authorised share capital:

	2015	2014
	£	£
40,000 Ordinary shares of £1 each	<u>40,000</u>	<u>40,000</u>

Allotted and called up:

	2015		2014
	No	£	No
			£
Ordinary shares fully paid of £1 each	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>