

Registration number 00709880

**A.A. BROWN ENGINEERING LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2011**

SATURDAY



\*A1007G0X\*

A36

07/01/2012

#181

COMPANIES HOUSE

---

# **A.A. BROWN ENGINEERING LIMITED**

## **CONTENTS**

	<b>Page</b>
Abbreviated balance sheet	<b>1 - 2</b>
Notes to the financial statements	<b>3 - 5</b>

---

# A.A. BROWN ENGINEERING LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2011

		2011		2010	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		111,999		105,601
<b>Current assets</b>					
Stocks		42,495		6,375	
Debtors		361,466		254,053	
Cash at bank and in hand		108,666		7,086	
		<u>512,627</u>		<u>267,514</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(329,778)</u>		<u>(133,918)</u>	
<b>Net current assets</b>			<u>182,849</u>		<u>133,596</u>
<b>Total assets less current liabilities</b>			294,848		239,197
<b>Provisions for liabilities</b>			<u>(8,495)</u>		<u>(5,696)</u>
<b>Net assets</b>			<u>286,353</u>		<u>233,501</u>
<b>Capital and reserves</b>					
Called up share capital	3		400		400
Profit and loss account			<u>285,953</u>		<u>233,101</u>
<b>Shareholders' funds</b>			<u>286,353</u>		<u>233,501</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 3 to 5 form an integral part of these financial statements.

## **A.A. BROWN ENGINEERING LIMITED**

### **ABBREVIATED BALANCE SHEET (CONTINUED)**

#### **DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 30 APRIL 2011**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 April 2011 , and
- (c) that we acknowledge our responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) preparing financial statements 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on 5 July 2011 and signed on its behalf by



**C C Brown**  
**Director**

**Registration number 00709880**

**The notes on pages 3 to 5 form an integral part of these financial statements.**

## **A.A. BROWN ENGINEERING LIMITED**

### **NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2011**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Land and buildings	-	No depreciation
Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance

##### **1.4. Stock**

Stock is valued at the lower of cost and net realisable value

##### **1.5. Pensions**

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

## A.A. BROWN ENGINEERING LIMITED

### NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2011

continued

#### 1.6. 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,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

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

# A.A. BROWN ENGINEERING LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2011

continued

2. Fixed assets	Tangible fixed assets £	
<b>Cost</b>		
At 1 May 2010	111,246	
Additions	36,426	
Disposals	(71)	
At 30 April 2011	<u>147,601</u>	
<b>Depreciation</b>		
At 1 May 2010	5,645	
On disposals	(2)	
Charge for year	29,959	
At 30 April 2011	<u>35,602</u>	
<b>Net book values</b>		
At 30 April 2011	<u><u>111,999</u></u>	
At 30 April 2010	<u><u>105,601</u></u>	
<b>3. Share capital</b>	<b>2011</b> £	<b>2010</b> £
<b>Authorised</b>		
5,000 Ordinary shares of 1 each	5,000	
200 Ordinary B shares of 1 each	200	
	<u>5,200</u>	
<b>Allotted, called up and fully paid</b>		
200 Ordinary shares of 1 each	200	
200 Ordinary B shares of 1 each	200	
	<u>400</u>	
<b>Equity Shares</b>		
200 Ordinary shares of 1 each	200	
200 Ordinary B shares of 1 each	200	
	<u>400</u>	