

Registration number 00709880

**A.A. BROWN ENGINEERING LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2014**

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

## **CONTENTS**

	<b>Page</b>
Abbreviated balance sheet	<b>2 - 3</b>
Notes to the financial statements	<b>4 - 6</b>

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

## **REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF UNAUDITED STATUTORY ACCOUNTS OF A.A. BROWN ENGINEERING LIMITED FOR THE YEAR ENDED 30 APRIL 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A.A. Brown Engineering Limited for the year ended 30 April 2014 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

Our work has been undertaken in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at [icaew.com/compilation](http://icaew.com/compilation).



.....  
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**Chartered Accountants**  
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**Market Harborough**  
**Leicestershire**  
**LE16 9HE**

**10 July 2014**

# A.A. BROWN ENGINEERING LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2014

		2014		2013	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		89,252		111,824
<b>Current assets</b>					
Stocks		44,862		37,443	
Debtors		268,558		244,822	
Cash at bank and in hand		295,069		315,162	
		<u>608,489</u>		<u>597,427</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(245,717)</u>		<u>(260,535)</u>	
<b>Net current assets</b>			<u>362,772</u>		<u>336,892</u>
<b>Total assets less current liabilities</b>			452,024		448,716
<b>Provisions for liabilities</b>			<u>(9,513)</u>		<u>(12,320)</u>
<b>Net assets</b>			<u>442,511</u>		<u>436,396</u>
<b>Capital and reserves</b>					
Called up share capital	3		600		600
Profit and loss account	4		441,911		435,796
<b>Shareholders' funds</b>			<u>442,511</u>		<u>436,396</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 4 to 6 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 2014**

For the year ended 30 April 2014 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 of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 10 July 2014, and are signed on their behalf by:

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



**Registration number 00709880**

**The notes on pages 4 to 6 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 2014**

#### **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.

##### **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.

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 2014

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2. Fixed assets	Tangible fixed assets £	
<b>Cost</b>		
At 1 May 2013	209,227	
Additions	4,500	
Disposals	(1,859)	
At 30 April 2014	211,868	
<b>Depreciation</b>		
At 1 May 2013	97,403	
On disposals	(1,091)	
Charge for year	26,304	
At 30 April 2014	122,616	
<b>Net book values</b>		
At 30 April 2014	89,252	
At 30 April 2013	111,824	
3. Share capital	2014 £	2013 £
<b>Authorised</b>		
5,000 Ordinary shares of 1 each	5,000	5,000
200 Ordinary B shares of 1 each	200	200
	5,200	5,200
<b>Allotted, called up and fully paid</b>		
400 Ordinary shares of 1 each	400	400
200 Ordinary B shares of 1 each	200	200
	600	600
<b>Equity Shares</b>		
400 Ordinary shares of 1 each	400	400
200 Ordinary B shares of 1 each	200	200
	600	600

# A.A. BROWN ENGINEERING LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2014

..... continued

4. Reserves	Profit and loss account	Total
	£	£
At 1 May 2013	435,796	435,796
Profit for the year	194,115	194,115
Equity Dividends	(188,000)	(188,000)
At 30 April 2014	<u>441,911</u>	<u>441,911</u>