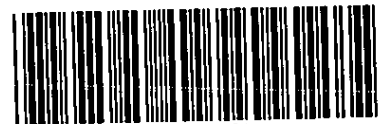


COMPANY REGISTRATION NUMBER 02537751

CARBON ENGINEERING LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 SEPTEMBER 2013

WEDNESDAY



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12/03/2014

#295

COMPANIES HOUSE

TOPPING PARTNERSHIP ✓

Chartered Accountants

40 Church Street

Leigh

Lancashire

WN7 1BB

CARBON ENGINEERING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2013

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

CARBON ENGINEERING LIMITED

ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2013

	Note	2013	2012
		£	£
FIXED ASSETS	2		
Tangible assets		1,206	1,419
CURRENT ASSETS			
Debtors		2,213	1,230
Cash at bank and in hand		161,726	154,976
		163,939	156,206
CREDITORS: Amounts falling due within one year		<u>39,572</u>	<u>18,045</u>
NET CURRENT ASSETS		<u>124,367</u>	<u>138,161</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,573</u>	<u>139,580</u>
PROVISIONS FOR LIABILITIES		<u>241</u>	<u>284</u>
		<u>125,332</u>	<u>139,296</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	2	2
Profit and loss account		125,330	139,294
SHAREHOLDERS' FUNDS		<u>125,332</u>	<u>139,296</u>

For the year ended 30 September 2013 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 10-03-14 and are signed on their behalf by

F Baxter

MRS F BAXTER
Director

Company Registration Number 02537751

The notes on pages 2 to 3 form part of these abbreviated accounts.



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CARBON ENGINEERING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2013

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Fixed assets

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use

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

Fixtures & Fittings - 15% reducing balance

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

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

CARBON ENGINEERING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2013

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 October 2012 and 30 September 2013	<u>9,434</u>
DEPRECIATION	
At 1 October 2012	8,015
Charge for year	213
At 30 September 2013	<u>8,228</u>
NET BOOK VALUE	
At 30 September 2013	<u>1,206</u>
At 30 September 2012	<u>1,419</u>

3. SHARE CAPITAL

Authorised share capital:

	2013 £	2012 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2013 No	£	2012 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>