

**A. Berns Building Limited**

**Abbreviated Accounts**

**For the Year Ended**

**31 July 2009**

**Company Registration Number 3404110**

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## **A. Berns Building Limited**

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**A. Berns Building Limited****Abbreviated Balance Sheet****As at 31 July 2009**

	Note	2009 £	2008 £
<b>Fixed assets</b>			
Tangible assets	(2)	9,453	9,850
<b>Current assets</b>			
Stocks		2,863	3,652
Debtors		3,762	28,535
Cash at bank and in hand		<u>178</u>	<u>2,021</u>
		6,803	34,208
<b>Creditors: amounts falling due within one year</b>	(3)	<u>(23,129)</u>	<u>(42,051)</u>
<b>Net current liabilities</b>		<u>(16,326)</u>	<u>(7,843)</u>
<b>Total assets less current liabilities</b>		(6,873)	2,007
<b>Creditors: amounts falling due after more than one year</b>	(3)	<u>(9,630)</u>	<u>(6,630)</u>
<b>Net Liabilities</b>		£(16,503) =====	£ (4,623) =====
<b>Capital and reserves</b>			
Called up Share Capital	(4)	100	100
Profit and Loss Account		<u>(16,603)</u>	<u>(4,723)</u>
<b>Shareholders' funds</b>		£(16,503) =====	£ (4,623) =====

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

For the financial year ended 31 July 2009, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and preparing accounts which give a true and fair view of the state of affairs of the company at the end of the year and for its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

The abbreviated accounts were approved on 01.11.09 and signed on behalf of the board.

  
 .....  
**A Bernstein**  
 Director

*The notes on pages 2 to 4 form part of these abbreviated accounts.*

**A. Berns Building Limited****Notes to the abbreviated accounts – year ended 31 July 2009****1 Accounting policies****a. Basis of accounting**

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

**b. Turnover**

Turnover comprises fees for services invoiced, excluding value added tax.

**c. Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer Equipment	: 15% on written down value
Tools and equipment	: 15% on written down value
Motor vehicles	: 25% on written down value

**d. Deferred Taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

**e. Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all amounts paid to get the stocks to their current condition and location.

**f. Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their useful economic lives. Those held under finance leases are depreciated over their useful lives or the lease term, whichever is shorter.

**A. Berns Building Limited****Notes to the abbreviated accounts – year ended 31 July 2009 (continued)****1 Accounting policies (continued)****f. Hire purchase and leasing commitments (continued)**

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability in the balance sheet.

**g. Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged to the profit and loss account.

**2 Fixed assets**

	Tangible Fixed Assets £
<b>Cost</b>	
At 1 August 2008	32,076
Additions	<u>1,553</u>
At 31 July 2009	33,629
<b>Depreciation</b>	<u>          </u>
At 1 August 2008	22,226
Charge for the year	<u>1,950</u>
At 31 July 2009	24,176
<b>Net book value</b>	<u>          </u>
At 31 July 2009	£9,453 <u>=====</u>
At 31 July 2008	£9,850 <u>=====</u>

**A. Berns Building Limited****Notes to the abbreviated accounts – year ended 31 July 2009 (continued)****3 Creditors**

Creditors include the following secured items:

	2009	2008
	£	£
Repayable within five years		
Bank loan	19,130	8,630
Hire purchase creditor	—	—
	<u>£19,130</u>	<u>£8,630</u>

**4 Called up share capital**

Authorised

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

Allotted, called up and fully paid

Ordinary shares of £1 each	£ 100	£ 100
	<u>      </u>	<u>      </u>