

Abbreviated Unaudited Accounts for the Year Ended 31 March 2008

for

B E Martin & Sons Ltd

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COMPANIES HOUSE

B E Martin & Sons Ltd

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for the Year Ended 31 March 2008

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B E Martin & Sons Ltd

Company Information  
for the Year Ended 31 March 2008

**DIRECTORS**

B E Martin  
Mrs C Martin  
D Martin

**SECRETARY**

Mrs C Martin

**REGISTERED OFFICE**

194 Wigmore Road  
Wigmore  
Gillingham  
Kent  
ME8 0TL

**REGISTERED NUMBER**

04476912 (England and Wales)

**ACCOUNTANTS**

Business Tax Accountants Ltd  
Chartered Tax Advisers  
24 Station Road  
Rainham  
Gillingham  
Kent  
ME8 7PH

**B E Martin & Sons Ltd**

**Abbreviated Balance Sheet**  
**31 March 2008**

	Notes	31 3 08		31 3 07	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	2		175,000		187,500
Tangible assets	3		<u>2,118</u>		<u>4,237</u>
			177,118		191,737
<b>CURRENT ASSETS</b>					
Debtors		80,334		45,383	
Cash at bank		<u>30,925</u>		<u>71,187</u>	
		111,259		116,570	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>190,846</u>		<u>195,725</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(79,587)</u>		<u>(79,155)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>97,531</u>		<u>112,582</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>97,431</u>		<u>112,482</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>97,531</u>		<u>112,582</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2008

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2008 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 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 VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 30 April 2008 and were signed on its behalf by

B E Martin - Director



The notes form part of these abbreviated accounts

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of twenty years

**Tangible fixed assets**

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

Plant and machinery etc - 20% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2007 and 31 March 2008	<u>250,000</u>
<b>AMORTISATION</b>	
At 1 April 2007	62,500
Charge for year	<u>12,500</u>
At 31 March 2008	<u>75,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2008	<u>175,000</u>
At 31 March 2007	<u>187,500</u>

B E Martin & Sons Ltd

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2008

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2007	
and 31 March 2008	<u>10,593</u>
<b>DEPRECIATION</b>	
At 1 April 2007	6,356
Charge for year	<u>2,119</u>
At 31 March 2008	<u>8,475</u>
<b>NET BOOK VALUE</b>	
At 31 March 2008	<u>2,118</u>
At 31 March 2007	<u>4,237</u>

**4 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	31 3 08 £	31 3 07 £
44	Ordinary 'B'	£1	44	44
12	Ordinary 'C'	£1	12	12
44	Ordinary 'A'	£1	<u>44</u>	<u>44</u>
			<u>100</u>	<u>100</u>

Allotted and issued Number	Class	Nominal value	31 3 08 £	31 3 07 £
44	Share capital 2	£1	44	44
12	Share capital 3	£1	12	12
44	Share capital 4	£1	<u>44</u>	<u>44</u>
			<u>100</u>	<u>100</u>