

Abbreviated Unaudited Accounts for the Year Ended 31 March 2015

for

B E Martin & Sons Limited

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for the Year Ended 31 March 2015

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B E Martin & Sons Limited

Company Information  
for the Year Ended 31 March 2015

**DIRECTORS:**

B E Martin  
D Martin

**SECRETARY:**

Mrs N Martin

**REGISTERED OFFICE:**

194 Wigmore Road  
Wigmore  
Gillingham  
Kent  
ME8 0TL

**REGISTERED NUMBER:**

04476912 (England and Wales)

**ACCOUNTANTS:**

Business Tax Accountants Ltd (Phipps Anthony)  
International Accountants and  
Chartered Tax Advisers  
24 Station Road Rainham  
Gillingham  
Kent  
ME8 7PH

**Abbreviated Balance Sheet**  
**31 March 2015**

	Notes	31.3.15 £	£	31.3.14 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		87,500		100,000
Tangible assets	3		<u>5,522</u>		<u>9,600</u>
			93,022		109,600
<b>CURRENT ASSETS</b>					
Debtors		59,421		10,693	
Cash at bank		<u>21,837</u>		<u>24,042</u>	
		81,258		34,735	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>173,454</u>		<u>143,883</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(92,196)</u>		<u>(109,148)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>826</u>		<u>452</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>726</u>		<u>352</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>826</u>		<u>452</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

The financial statements were approved by the Board of Directors on 25 November 2015 and were signed on its behalf by:

B E Martin - Director

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2015

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 April 2008).

**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 - 25% on cost and 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 2014	
and 31 March 2015	<u>250,000</u>
<b>AMORTISATION</b>	
At 1 April 2014	150,000
Amortisation for year	<u>12,500</u>
At 31 March 2015	<u>162,500</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>87,500</u>
At 31 March 2014	<u>100,000</u>

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2014	24,001
Additions	<u>962</u>
At 31 March 2015	<u>24,963</u>
<b>DEPRECIATION</b>	
At 1 April 2014	14,401
Charge for year	<u>5,040</u>
At 31 March 2015	<u>19,441</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>5,522</u>
At 31 March 2014	<u>9,600</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2015

4. **CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	31.3.15	31.3.14
			£	£
44	Share capital 'A'	£1	56	56
56	Share capital 'B'	£1	44	44
			<u>100</u>	<u>100</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.