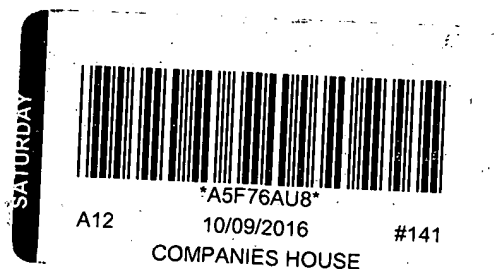


(Registrar)

COMPANY REGISTRATION NUMBER 04620035

B. & A. DESIGN & MANUFACTURE LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31ST MARCH 2016



ALLEN SYKES LTD
Chartered Accountants
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

B. & A. DESIGN & MANUFACTURE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 2016

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Abbreviated balance sheet

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Notes to the abbreviated accounts

3 to 6

B. & A. DESIGN & MANUFACTURE LIMITED**ABBREVIATED BALANCE SHEET****31ST MARCH 2016**

		2016	2015
	Note	£	£
FIXED ASSETS	2		
Tangible assets		157,569	176,384
CURRENT ASSETS			
Stocks		29,733	29,602
Debtors		131,198	93,437
Cash at bank and in hand		91,676	140,998
		<u>252,607</u>	<u>264,037</u>
CREDITORS: Amounts falling due within one year	3	<u>211,269</u>	<u>115,107</u>
NET CURRENT ASSETS		<u>41,338</u>	<u>148,930</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		198,907	325,314
CREDITORS: Amounts falling due after more than one year	4	2,470	6,705
PROVISIONS FOR LIABILITIES		14,604	17,377
GOVERNMENT GRANTS	5	<u>701</u>	<u>1,167</u>
		<u>181,132</u>	<u>300,065</u>
CAPITAL AND RESERVES			
Called up equity share capital	6	100	100
Profit and loss account		<u>181,032</u>	<u>299,965</u>
SHAREHOLDERS' FUNDS		<u>181,132</u>	<u>300,065</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 6 form part of these abbreviated accounts.

B. & A. DESIGN & MANUFACTURE LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31ST MARCH 2016

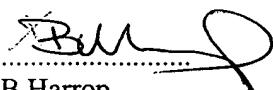
For the year ended 31st March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

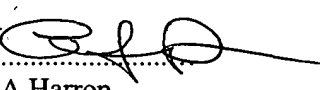
Directors' responsibilities:

- 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 ~~28th August 2016~~ 7th August 2016, and are signed on their behalf by:


B Harrop


A Harrop

Company Registration Number: 04620035

The notes on pages 3 to 6 form part of these abbreviated accounts.

B. & A. DESIGN & MANUFACTURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 2016

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 January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

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:

Freehold Property	- 2% straight line
Computer Equipment and Software	- 33.33% straight line
Fixtures and Fittings	- 15% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 15% reducing balance
Website	- 20% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

Directors' pension contributions are made to B&A Design Limited Pension Scheme, a small self-administered defined contribution scheme. The company also operates a defined pension scheme for employees. The assets of which are held separately from those of the company. All contributions are charged to the profit and loss account as they are incurred.

B. & A. DESIGN & MANUFACTURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 2016

1. ACCOUNTING POLICIES *(continued)*

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.

Deferred government grants

Deferred government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

B. & A. DESIGN & MANUFACTURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 2016

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1st April 2015	465,970
Additions	1,724
Disposals	(700)
At 31st March 2016	<u><u>466,994</u></u>
DEPRECIATION	
At 1st April 2015	289,586
Charge for year	20,539
On disposals	(700)
At 31st March 2016	<u><u>309,425</u></u>
NET BOOK VALUE	
At 31st March 2016	<u><u>157,569</u></u>
At 31st March 2015	<u><u>176,384</u></u>

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2016 £	2015 £
Bank loans and overdrafts	-	12,253
Hire purchase agreements	4,235	4,235
	<u><u>4,235</u></u>	<u><u>16,488</u></u>

4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2016 £	2015 £
Hire purchase agreements	2,470	6,705
	<u><u>2,470</u></u>	<u><u>6,705</u></u>

5. GOVERNMENT GRANTS

	2016 £	2015 £
Received and receivable	1,400	1,400
Amortisation	(699)	(233)
	<u><u>701</u></u>	<u><u>1,167</u></u>

B. & A. DESIGN & MANUFACTURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 2016

6. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

7. POST BALANCE SHEET EVENTS

On the 22nd July 2016 the freehold property was sold to B&A Design Pension Scheme for the sum of £176,000 which is at a fair market value.