

Birchall Developments Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 January 2014

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Birchall Developments Limited
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Birchall Developments Limited
(Registration number: 06367732)
Abbreviated Balance Sheet at 31 January 2014

	Note	2014	2013
		£	£
	£	£	£
Fixed assets			
Tangible fixed assets		7,753	20,905
Current assets			
Stocks		24,700	15,375
Debtors		<u>67,234</u>	<u>60,475</u>
		91,934	75,850
		((
Creditors: Amounts falling due within one year		107,828	96,691
		<u>)</u>	<u>)</u>
		((
Net current liabilities		15,894	20,841
		<u>)</u>	<u>)</u>
Net (liabilities)/assets		<u>(8,141)</u>	<u>64</u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		<u>(8,142)</u>	<u>63</u>
Shareholders' (deficit)/funds		<u>(8,141)</u>	<u>64</u>

For the year ending 31 January 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 25 September 2014

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Mr A Woods
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Birchall Developments Limited
Notes to the Abbreviated Accounts for the Year Ended 31 January 2014
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & fittings	15% reducing balance
Plant & machinery	15% reducing balance
Motor vehicles	25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Birchall Developments Limited
Notes to the Abbreviated Accounts for the Year Ended 31 January 2014
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 February 2013	33,925	33,925
Additions	1,019	1,019
Disposals	<u>(14,566)</u>	<u>(14,566)</u>
At 31 January 2014	<u>20,378</u>	<u>20,378</u>
Depreciation		
At 1 February 2013	13,020	13,020
Charge for the year	2,652	2,652
Eliminated on disposals	<u>(3,047)</u>	<u>(3,047)</u>
At 31 January 2014	<u>12,625</u>	<u>12,625</u>
Net book value		
At 31 January 2014	<u>7,753</u>	<u>7,753</u>
At 31 January 2013	<u>20,905</u>	<u>20,905</u>

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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