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BOWEN MUELLER TRANSLATIONS LTD

UNAUDITED

ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
31 MARCH 2013**

WEDNESDAY



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14/08/2013

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COMPANIES HOUSE

 **Wellden
Turnbull LLP**
Chartered Accountants • Chartered Tax Advisers
Statutory Auditors

 **UK200Group**
independent quality assured professionals

BOWEN MUELLER TRANSLATIONS LTD
REGISTERED NUMBER: 07577404

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2013

	Note	2013 £	2012 £
FIXED ASSETS			
Intangible assets	2	6,000	8,000
Tangible assets	3	631	446
		<u>6,631</u>	<u>8,446</u>
CURRENT ASSETS			
Debtors		7,466	8,098
Cash at bank		259	898
		<u>7,725</u>	<u>8,996</u>
CREDITORS: amounts falling due within one year		<u>(13,910)</u>	<u>(15,144)</u>
NET CURRENT LIABILITIES		<u>(6,185)</u>	<u>(6,148)</u>
NET ASSETS		<u>446</u>	<u>2,298</u>
CAPITAL AND RESERVES			
Called up share capital	4	1	1
Profit and loss account		445	2,297
SHAREHOLDERS' FUNDS		<u>446</u>	<u>2,298</u>

For the year ending 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

The abbreviated accounts, which 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, were approved and authorised for issue by the board and were signed on its behalf on

9/8/13

P.G.B.

Mr P G Bowen
Director

The notes on pages 2 to 4 form part of these financial statements

BOWEN MUELLER TRANSLATIONS LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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)

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax and trade discounts

Turnover is recognised on the completion of services by the company

1.3 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the profit and loss account over its estimated economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	33% straight line
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1.5 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

1.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the profit and loss account.

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**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2012 and 31 March 2013	10,000
Amortisation	
At 1 April 2012	2,000
Charge for the year	2,000
At 31 March 2013	4,000
Net book value	
At 31 March 2013	6,000
At 31 March 2012	8,000

3 TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2012	666
Additions	604
At 31 March 2013	1,270
Depreciation	
At 1 April 2012	220
Charge for the year	419
At 31 March 2013	639
Net book value	
At 31 March 2013	631
At 31 March 2012	446

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**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

4. SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid		
50 A Ordinary shares of £0 01 each	0 50	0 50
50 B Ordinary shares of £0 01 each	0 50	0 50
	<hr/>	<hr/>
	1	1
	<hr/>	<hr/>

The shares rank pari passu in all respects save that the directors shall be entitled to declare such dividend in respect of each class of share as they, in their absolute discretion, think fit