Abbreviated accounts

for the year ended 31 December 2009

Antrobus Accountants Limited Chartered Accountants

18 College Street Petersfield Hampshire GU31 4AD

TUESDAY



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28/09/2010 COMPANIES HOUSE 445

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Independent auditors' report to BJ Enclosures Limited under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 6 together with the financial statements of BJ Enclosures Limited for the year ended 31 December 2009 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed

Respective responsibilities of the directors and the auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions

Emphasis of Matter

In forming our opinion, we have considered the adequacy of the disclosures made in the financial statements concerning the company's ability to continue as a going concern. The company incurred a net loss during the year ended 31 December 2009 and, as of that date, the company's liabilities exceeded its total assets. These conditions indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include any adjustments that would result from a failure to continue as a going concern. Our opinion is not qualified in this respect.

Michael Kirby (Senior Statutory Auditor)

For and on behalf of Antrobus Accountants Limited

Chartered Accountants

18 College Street

Petersfield

Hampshire

GU31 4AD

Date 24/9/2010

Abbreviated balance sheet as at 31 December 2009

	31/12/09		31/12/08		
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		1,402		1,710
Current assets					
Stocks		70,086		103,751	
Debtors		117,424		148,425	
Cash at bank and in hand		38,768		33,722	
		226,278		285,898	
Creditors: amounts falling					
due within one year		(191,675)		(158,267)	
Net current assets			34,603		127,631
Total assets less current					
liabilities			36,005		129,341
Creditors: amounts falling due					/aa=
after more than one year			(215,339)		(227,694)
Provisions for liabilities			(126)		(149)
Assets less liabilities			£(179,460)		£(98,502)
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account	6		(179,560)		(98,602)
	v				
Shareholders' funds			£(179,460)		£(98,502)
			-		

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 14/09/2010 and signed on its behalf by

R J Brannan

Registration number 06358394

A Bassols-Borell

Diregtor

The notes on pages 3 to 6 form an integral part of these financial statements.

Notes to the abbreviated financial statements for the year ended 31 December 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Goodwill

The acquired goodwill of £1 00 was written off as incurred in 2008 However, the general policy is to write off acquired goodwill over its estimated useful economic life

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings

and equipment

25% straight line

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

1.7. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

2. APB Ethical Standard - Provisions available for smaller entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements

Notes to the abbreviated financial statements for the year ended 31 December 2009

3. Auditors' remuneration

	Year ended 31/12/09 £	Period ended 31/12/08 £
Auditors' remuneration - audit of the financial statements	2,750	2,750
Auditors' remuneration - other fees		
- taxation services	250	250
- Accounts Preparation	1,000	1,000
- Other Services	56	1,383
	£1,306	£2,633
		-

			Tangible	
4. F	ixed assets	Intangible	fixed	
		assets	assets	Total
		£	£	£
C	ost			
Α	t 1 January 2009	1	2,280	2,281
Α	dditions	-	350	350
A	t 31 December 2009	1	2,630	2,631
D	epreciation			
P	rovision for			
di	iminution in value			
Α	t 1 January 2009	1	570	571
C	harge for year	-	658	658
A	t 31 December 2009	1	1,228	1,229
N	et book values			
Α	t 31 December 2009		1,402	£1,402
A	t 31 December 2008	-	1,710	£1,710

Notes to the abbreviated financial statements for the year ended 31 December 2009

5.	Share capital	31/12/09 £	31/12/08 £
	Authorised		
	100 Ordinary shares of £1 each	100	100
		£100	£100
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	100	100
		£100	£100
	Equity Shares		
	100 Ordinary shares of £1 each	100	100
		£100	£100
		Profit	
6.	Reserves	and loss	
		account	Total
		£	£
	At 1 January 2009	(98,602)	(98,602)
	Loss for the year	(80,958)	(80,958)
	At 31 December 2009	(179,560)	£(179,560)

7. Related party transactions

The company purchased £253,433 53 (£553,124 24 - 2008) of stock items from the parent company Hazeymer HES throughout the period

During the year, the company borrowings from its parent company remained at €239,265 84 The borrowings from the parent company are deemed to be as an interest free loan

As at 31 December 2009, the company owed the parent company £329,705 25 (£305,464 20 - 2008)

8. Ultimate parent undertaking

Hazemeyer HES SL, a Spanish company, is the ultimate parent company and owns 100% of the ordinary share capital

During the year, the parent company purchased £20 of capital at par from the former manager

Notes to the abbreviated financial statements for the year ended 31 December 2009

9. Controlling interest

The parent company owns 100% of the ordinary share capital, and therefore controls the company

10. Going concern

The parent company, Hazeymer HES, has agreed to not expect repayment of the loan of £215,395 within 12 months of the balance sheet date. The loan amount has been given to the company in Euros, and is translated into Sterling at the appropriate exchange rate.