

Registration number 06358394

**BJ Enclosures Limited**  
**Abbreviated accounts**  
**for the year ended 31 December 2010**

**Antrobus Accountants Ltd**  
**Chartered Accountants**

18 College Street  
Petersfield  
Hampshire  
GU31 4AD



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**BJ Enclosures Limited**

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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 5 together with the financial statements of BJ Enclosures Limited for the year ended 31 December 2010 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**

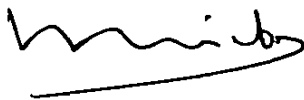
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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 Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



22/09/2011

**Michael Kirby (senior statutory auditor)  
For and on behalf of Antrobus Accountants Ltd  
Chartered Accountants**

**18 College Street  
Petersfield  
Hampshire  
GU31 4AD**

**BJ Enclosures Limited**

**Abbreviated balance sheet  
as at 31 December 2010**

	Notes	2010		2009	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		862		1,402
<b>Current assets</b>					
Stocks		106,727		70,086	
Debtors		141,471		117,424	
Cash at bank and in hand		17,228		38,768	
		<u>265,426</u>		<u>226,278</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(230,429)</u>		<u>(191,675)</u>	
<b>Net current assets</b>			<u>34,997</u>		<u>34,603</u>
<b>Total assets less current liabilities</b>			35,859		36,005
<b>Creditors: amounts falling due after more than one year</b>			(204,946)		(215,339)
<b>Provisions for liabilities</b>			<u>-</u>		<u>(126)</u>
<b>Assets less liabilities</b>			<u>£(169,087)</u>		<u>£(179,460)</u>
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			<u>(169,187)</u>		<u>(179,560)</u>
<b>Shareholders' funds</b>			<u>£(169,087)</u>		<u>£(179,460)</u>

These abbreviated 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 28/9/2011 and signed on its behalf by

A Doyle  
Director



Registration number 06358394

The notes on pages 3 to 5 form an integral part of these financial statements.

**BJ Enclosures Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 December 2010**

**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

**BJ Enclosures Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 December 2010**

continued

**3. Auditors' remuneration**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration - audit of the financial statements	<u>2,750</u>	<u>2,750</u>
Auditors' remuneration - other fees		
- taxation services	250	250
- Accounts Preparation	1,000	1,000
- Other Services	56	56
	<u><b>£1,306</b></u>	<u><b>£1,306</b></u>

**4. Fixed assets**

	<b>Intangible assets</b>	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2010	1	2,630	2,631
Additions	-	137	137
At 31 December 2010	<u>1</u>	<u>2,767</u>	<u>2,768</u>
<b>Depreciation Provision for diminution in value</b>			
At 1 January 2010	1	1,228	1,229
Charge for year	-	677	677
At 31 December 2010	<u>1</u>	<u>1,905</u>	<u>1,906</u>
<b>Net book values</b>			
At 31 December 2010	<u>-</u>	<u>862</u>	<u>862</u>
At 31 December 2009	<u>-</u>	<u>1,402</u>	<u>1,402</u>

**BJ Enclosures Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 December 2010**

continued

<b>5. Share capital</b>	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
	<u>£100</u>	<u>£100</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
	<u>£100</u>	<u>£100</u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	100	100
	<u>£100</u>	<u>£100</u>

**6. Ultimate parent undertaking**

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

**7. Going concern**

The directors have carefully considered the financial position of the company, in consultation with its parent company. They have reviewed revenues, both contracted and prospective, as well as likely expense levels for at least 12 months from the date upon which they signed the balance sheet. They are of the opinion that the company has sufficient prospects and funding to continue to trade for the foreseeable future and in any event for not less than 12 months from the date on which they signed the balance sheet.

The parent company, HES Hazemeyer, has confirmed that this loan of €239,266 (£204,946) will not be recalled within 12 months of the date on which the Balance Sheet was signed.

The directors therefore believe that the Going Concern basis, on which these accounts are prepared, continues to be appropriate.