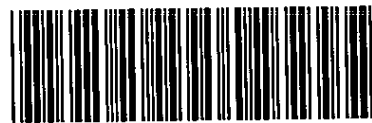


Company Number 06358394

BJ Enclosures Limited
Abbreviated Financial Statements
for the year ended 31 December 2013

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BJ Enclosures Limited
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INDEPENDENT AUDITOR'S REPORT TO BJ ENCLOSURES LIMITED

under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 4 to 6 together with the financial statements of the company for the year ended 31 December 2013 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 work, for this report, or for the opinions we have formed.

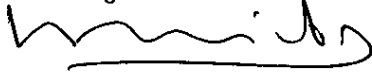
Respective responsibilities of director and auditors

The director is 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.

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 on pages 4 to 6 have been properly prepared in accordance with the regulations made under that Section.



Michael F Kirby BSc FCA (Senior Statutory Auditor)

for and on behalf of

ANTROBUS ACCOUNTANTS LTD

18 College Street

Petersfield

Hampshire

GU31 4AD

United Kingdom

Date: 12/3/14

BJ Enclosures Limited

Company Number 06358394

ABBREVIATED BALANCE SHEET

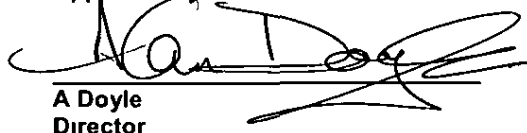
as at 31 December 2013

	Notes	2013 £	2012 £ as restated
Fixed Assets			
Tangible assets	4	7,283	1,464
Current Assets			
Stocks		80,691	72,870
Debtors		208,426	176,018
Cash at bank and in hand		23,784	17,372
		<u>312,901</u>	<u>266,260</u>
Creditors. Amounts falling due within one year		(162,678)	(224,669)
Net Current Assets		150,223	41,591
Total Assets less Current Liabilities		157,506	43,055
Creditors			
Amounts falling due after more than one year		-	(195,569)
Net Assets/(Liabilities)		157,506	(152,514)
Capital and Reserves			
Called up share capital	5	100	100
Profit and loss account		157,406	(152,614)
Shareholders' Funds		157,506	(152,514)

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

Approved by the Director and authorised for issue on Date

11/3/2014.



A Doyle
Director

BJ Enclosures Limited .

ACCOUNTING POLICIES

for the year ended 31 December 2013

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows

Fixtures, fittings and equipment - 25% straight line

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired Purchased goodwill is capitalised in the balance sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business

Stocks

Stocks are valued at the lower of cost and net realisable value

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date

Deferred tax is provided in full on material timing differences, which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered Deferred tax assets and liabilities are not discounted

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date Transactions during the year which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction The resulting exchange differences are dealt with in the profit and loss account

BJ Enclosures Limited

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

for the year ended 31 December 2013

1	EXCEPTIONAL ITEMS	2013	2012
		£	£
	Reduction in debt agreed by parent company liquidators	<u>295,971</u>	<u>-</u>
	Liabilities owed to HES Hazemeyer S L		
	On 30th December 2013, formal agreement was signed to confirm that trading liabilities and loans owed to the company's former parent company, HES Hazemeyer S L , in liquidation, would immediately be written down by £295,971		
2	PRIOR YEAR ADJUSTMENT		
	A Prior Year Adjustment was made to introduce a provision for slow-moving and obsolete stock		
3	INTANGIBLE FIXED ASSETS		Goodwill
			£
	Cost		
	At 31 December 2013		<u>1</u>
	Amortisation		
	At 31 December 2013		<u>1</u>
	Net book value		
	At 31 December 2013		<u><u>-</u></u>
4	TANGIBLE FIXED ASSETS		Total
			£
	Cost		
	At 1 January 2013		4,852
	Additions		8,500
	Disposals		(2,544)
	At 31 December 2013		<u>10,808</u>
	Depreciation		
	At 1 January 2013		3,388
	Charge for the year		2,681
	On disposals		(2,544)
	At 31 December 2013		<u>3,525</u>
	Net book value		
	At 31 December 2013		<u>7,283</u>
	At 31 December 2012		<u>1,464</u>
5	SHARE CAPITAL	2013	2012
		£	£
	Description	No of shares	Value of units
	Allotted, called up and fully paid		
	Ordinary shares	100	£1 each
		<u>100</u>	<u>100</u>