

BJ Enclosures Limited

Unaudited Abbreviated Accounts

31 December 2015

BJ Enclosures Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of BJ Enclosures Limited for the year ended 31 December 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of BJ Enclosures Limited for the year ended 31 December 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of BJ Enclosures Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2015. Our work has been undertaken solely to prepare for your approval the accounts of BJ Enclosures Limited and state those matters that we have agreed to state to the Board of Directors of BJ Enclosures Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BJ Enclosures Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that BJ Enclosures Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of BJ Enclosures Limited. You consider that BJ Enclosures Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of BJ Enclosures Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Newnham & Son Ltd
Accountants
1 Viceroy Court
Bedford Road
Petersfield
Hampshire
GU32 3LJ

19 September 2016

BJ Enclosures Limited

Registered number: 06358394

Abbreviated Balance Sheet

as at 31 December 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	3	2,228	4,686
Current assets			
Stocks		105,440	104,155
Debtors		128,908	204,415
Cash at bank and in hand		5,717	30,104
		<u>240,065</u>	<u>338,674</u>
Creditors: amounts falling due within one year		(226,155)	(164,602)
Net current assets		<u>13,910</u>	<u>174,072</u>
Net assets		<u>16,138</u>	<u>178,758</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		16,038	178,658
Shareholder's funds		<u>16,138</u>	<u>178,758</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

A Doyle

Director

Approved by the board on 19 September 2016

BJ Enclosures Limited**Notes to the Abbreviated Accounts****for the year ended 31 December 2015****1 Accounting policies*****Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

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 1 year, 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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings and equipment	25% straight line
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Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Intangible fixed assets

£

Cost

At 1 January 2015	1
At 31 December 2015	<u>1</u>

Amortisation

At 1 January 2015	1
At 31 December 2015	<u>1</u>

Net book value

At 31 December 2015	<u>-</u>
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3 Tangible fixed assets

£

Cost

At 1 January 2015	10,947
Additions	<u>372</u>
At 31 December 2015	<u>11,319</u>

Depreciation

At 1 January 2015	6,261
Charge for the year	<u>2,830</u>
At 31 December 2015	<u>9,091</u>

Net book value

At 31 December 2015	<u>2,228</u>
At 31 December 2014	<u>4,686</u>

4 Share capital**Nominal
value****2015
Number****2015
£****2014
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
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