REGISTERED NUMBER 05858631 (England and Wales)

Abbreviated Unaudited Accounts

for the year ended 31 August 2010

for

B & E Engineering Ltd



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B & E Engineering Ltd

Company Information
for the year ended 31 August 2010

DIRECTORS	B R Bloor Mrs S Bloor
SECRETARY	Mrs S Bloor
REGISTERED OFFICE	The Dowery 22 Barker Street Nantwich Cheshire CW5 5TE
REGISTERED NUMBER	05858631 (England and Wales)
ACCOUNTANTS	Cooper Taylor The Dowery Barker Street Nantwich Cheshire CW5 5TE

B & E Engineering Ltd

Abbreviated Balance Sheet
31 August 2010

	Notes	2010 £	£	2009 £	£
FIXED ASSETS					
Intangible assets	2		180,000		210,000
Tangible assets	3		76,007		82,376
			256,007		292,376
CURRENT ASSETS					
Stocks		11,250		11,950	
Debtors		167,808		110,580	
Cash at bank and in hand		162,279		122,074	
		341,337		244,604	
CREDITORS					
Amounts falling due within one year		199,892		230,802	
NET CURRENT ASSETS			141,445		13,802
TOTAL ASSETS LESS CURRENT LIABILITIES			397,452		306,178
CREDITORS					
Amounts falling due after more than one year			-		(13,388)
PROVISIONS FOR LIABILITIES			(1,908)		(820)
NET ASSETS			395,544		291,970
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			395,444		291,870
SHAREHOLDERS' FUNDS			395,544		291,970

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2010 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 19 11 10 and were signed on its behalf by

Susan Bloor

Mrs S Bloor - Director

The notes form part of these abbreviated accounts

1 ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover
Turnover represents net invoiced sales of goods excluding value added tax

Goodwill
Goodwill being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease over the lease term whichever is the shorter

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
Work in progress is valued at the lower of cost and net realisable value

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet Those held under hire purchase contracts are depreciated over their estimated useful lives Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter

The interest element of these obligations is charged to the profit and loss account over the relevant period The capital element of the future payments is treated as a liability

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2009 and 31 August 2010	300,000
AMORTISATION	
At 1 September 2009	90,000
Charge for year	30,000
At 31 August 2010	120,000
NET BOOK VALUE	
At 31 August 2010	180,000
At 31 August 2009	210,000

continued

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2009	140,287
Additions	18,517
At 31 August 2010	158,804
DEPRECIATION	
At 1 September 2009	57,910
Charge for year	24,887
At 31 August 2010	82,797
NET BOOK VALUE	
At 31 August 2010	76,007
At 31 August 2009	82,377

4 CALLED UP SHARE CAPITAL

Allotted issued and fully paid

Number	Class	Nominal value	2010 £	2009 £
100	Ordinary	1	100	100