

Company Registration number 06355341

**BELL ROOFING MERCHANTS LIMITED**

**Abbreviated Accounts**

**For the period ended 31 March 2008**

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# BELL ROOFING MERCHANTS LIMITED

Financial statements for the period ended 31 March 2008

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# BELL ROOFING MERCHANTS LIMITED

## Abbreviated balance sheet as at 31 March 2008

	<u>Notes</u>	<u>2008</u> £
<b>Fixed assets</b>		
Intangible assets		9,000
Tangible assets	2	<u>7,199</u>
	2	<b>16,199</b>
<b>Current assets</b>		
Stock		45,622
Debtors		<u>23,496</u>
		69,118
<b>Creditors:</b> amounts falling due within one year		<u>(127,148)</u>
<b>Net current liabilities</b>		<u>(58,030)</u>
<b>Current liabilities less total assets</b>		<u>(41,831)</u>
<b>Capital and reserves</b>		
Deficit on profit and loss account		<u>(41,831)</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

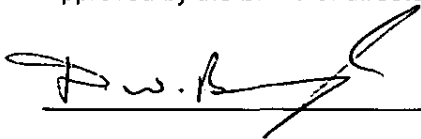
The directors are of the opinion that the company is entitled to the exemptions from audit conferred by section 249A(1) of the Companies Act 1985 for the period ended 31 March 2008.

The directors confirm that no member or members have requested an audit pursuant to subsection 2 of section 249B of the Companies Act 1985.

The directors are responsible for:-

- a) ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2008 and of its results for the period then ended in accordance with the requirements of section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

Approved by the board of directors on 28 January 2009 and signed on its behalf.



Mr David Burroughs - Director

The notes on pages 2 to 2 form part of these financial statements.

# BELL ROOFING MERCHANTS LIMITED

## Notes to the abbreviated accounts for the period ended 31 March 2008

### 1 Accounting policies

#### a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

#### b) Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

#### c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Leasehold property	Over 10 years
Motor vehicles	25% reducing balance
Plant and machinery	25% reducing balance

#### d) Goodwill

#### e) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

Cost of raw materials is determined on the first in first out basis. In the case of work in progress and finished goods, cost includes all direct expenditure and production overheads based on the normal level of activity. Net realisable value is the price at which the stock can be released in the normal course of business, less further costs to completion of sale.

#### f) Hire purchase and lease transactions

Rentals under operating leases are charged to the profit and loss account as they fall due.

### 2 Fixed assets

	<i>Intangible fixed assets</i> £	<i>Tangible fixed assets</i> £	<i>Total</i> £
<b>Cost:</b>			
Additions	10,000	9,238	19,238
<b>Depreciation:</b>			
Provision for the year	1,000	2,039	3,039
At 31 March 2008	1,000	2,039	3,039
<b>Net book value:</b>			
At 31 March 2008	<b>9,000</b>	<b>7,199</b>	<b>16,199</b>