

Abbreviated Unaudited Accounts
for the Year Ended 31 December 2013
for
Berger Tools Limited

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for the year ended 31 December 2013**

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Berger Tools Limited

Company Information
for the year ended 31 December 2013

DIRECTORS:

Mrs D A Goldsmith
Mrs J Berger

SECRETARY:

Mrs D A Goldsmith

REGISTERED OFFICE:

Units B1 & B2
Chaucer Business Park
Watery Lane
Kemsing
Kent
TN15 6QY

REGISTERED NUMBER:

03058050

ACCOUNTANTS:

ah partnership
Chartered Accountants
Stanley House
49 Dartford Road
Sevenoaks
Kent
TN13 3TE

Berger Tools Limited (Registered number: 03058050)

**Abbreviated Balance Sheet
31 December 2013**

| | Notes | 2013 £ | £ | 2012 £ | £ |
|--|-------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 2 | | 57,552 | | 19,603 |
| CURRENT ASSETS | | | | | |
| Stocks | | 168,000 | | 190,000 | |
| Debtors | | 521,049 | | 418,807 | |
| Cash at bank and in hand | | <u>261,220</u> | | <u>224,790</u> | |
| | | 950,269 | | 833,597 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | | <u>799,301</u> | | <u>654,993</u> | |
| NET CURRENT ASSETS | | | <u>150,968</u> | | <u>178,604</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 208,520 | | 198,207 |
| PROVISIONS FOR LIABILITIES | | | <u>7,573</u> | | <u>1,025</u> |
| NET ASSETS | | | <u>200,947</u> | | <u>197,182</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 3 | | 100 | | 100 |
| Profit and loss account | | | <u>200,847</u> | | <u>197,082</u> |
| SHAREHOLDERS' FUNDS | | | <u>200,947</u> | | <u>197,182</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 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 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.
- (b)

The notes form part of these abbreviated accounts

Berger Tools Limited (Registered number: 03058050)

Abbreviated Balance Sheet - continued
31 December 2013

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 22 July 2014 and were signed on its behalf by:

Mrs D A Goldsmith - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the year ended 31 December 2013**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

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.

Notes to the Abbreviated Accounts - continued
for the year ended 31 December 2013

2. TANGIBLE FIXED ASSETS

| | Total £ |
|------------------------|-----------------|
| COST | |
| At 1 January 2013 | 60,877 |
| Additions | 55,854 |
| Disposals | <u>(25,514)</u> |
| At 31 December 2013 | <u>91,217</u> |
| DEPRECIATION | |
| At 1 January 2013 | 41,274 |
| Charge for year | 7,455 |
| Eliminated on disposal | <u>(15,064)</u> |
| At 31 December 2013 | <u>33,665</u> |
| NET BOOK VALUE | |
| At 31 December 2013 | <u>57,552</u> |
| At 31 December 2012 | <u>19,603</u> |

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2013 £ | 2012 £ |
|---------|----------|-------------------|------------|------------|
| 100 | Ordinary | £1 | <u>100</u> | <u>100</u> |

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.