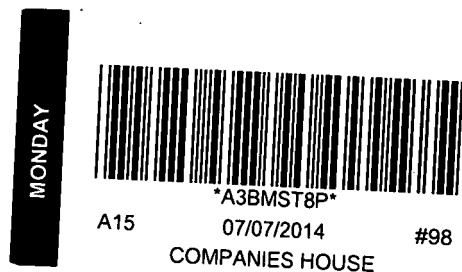


**COMPANY REGISTRATION NUMBER 04618426**

**B C GRANTHAM LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2013**



**66B LIMITED**  
66B Smith Street  
Warwick  
CV34 4HU

**B C GRANTHAM LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

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**B C GRANTHAM LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER 2013**

|  | Note     | 2013<br>£      | 2012<br>£     |
|--|----------|----------------|---------------|
| <b>FIXED ASSETS</b>  | <b>2</b> |                |               |
| Intangible assets  |          | -              | -             |
| Tangible assets  |          | <u>12,095</u>  | <u>4,793</u>  |
|  |          | <u>12,095</u>  | <u>4,793</u>  |
| <b>CURRENT ASSETS</b>  |          |                |               |
| Stocks   |          | 500            | 500           |
| Debtors  |          | 2,249          | 5,988         |
| Cash at bank and in hand                                       |          | <u>10,271</u>  | <u>10,911</u> |
|  |          | <u>13,020</u>  | <u>17,399</u> |
| <b>CREDITORS: Amounts falling due within one year</b>          |          | <u>14,531</u>  | <u>6,106</u>  |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>                        |          | <u>(1,511)</u> | <u>11,293</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |          | <u>10,584</u>  | <u>16,086</u> |
| <b>CREDITORS: Amounts falling due after more than one year</b> |          | <u>7,000</u>   | <u>-</u>      |
|  |          | <u>3,584</u>   | <u>16,086</u> |
| <b>CAPITAL AND RESERVES</b>                                    |          |                |               |
| Called-up equity share capital                                 | 3        | 2              | 2             |
| Hedging reserve  |          | 1,207          | 1,207         |
| Profit and loss account  |          | <u>2,375</u>   | <u>14,877</u> |
| <b>SHAREHOLDERS' FUNDS</b>                                     |          | <u>3,584</u>   | <u>16,086</u> |

For the year ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 26.14, and are signed on their behalf by:

MR D B GRANTHAM

Director

Company Registration Number: 04618426

The notes on pages 2 to 3 form part of these abbreviated accounts.

**B C GRANTHAM LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - Straight line over 10 years

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                        |
|---------------------|------------------------|
| Plant & Machinery   | - 10% Reducing balance |
| Fixtures & Fittings | - 15% Reducing balance |
| Motor Vehicles      | - 25% 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.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**B C GRANTHAM LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

**2. FIXED ASSETS**

|                            | Intangible<br>Assets<br>£ | Tangible<br>Assets<br>£ | Total<br>£    |
|----------------------------|---------------------------|-------------------------|---------------|
| <b>COST</b>                |                           |                         |               |
| At 1 January 2013          | 40,000                    | 16,238                  | 56,238        |
| Additions                  | —                         | 12,330                  | 12,330        |
| Disposals                  | —                         | (11,395)                | (11,395)      |
| <b>At 31 December 2013</b> | <u>40,000</u>             | <u>17,173</u>           | <u>57,173</u> |
| <b>DEPRECIATION</b>        |                           |                         |               |
| At 1 January 2013          | 40,000                    | 11,445                  | 51,445        |
| Charge for year            | —                         | 2,324                   | 2,324         |
| On disposals               | —                         | (8,691)                 | (8,691)       |
| <b>At 31 December 2013</b> | <u>40,000</u>             | <u>5,078</u>            | <u>45,078</u> |
| <b>NET BOOK VALUE</b>      |                           |                         |               |
| <b>At 31 December 2013</b> | <u>—</u>                  | <u>12,095</u>           | <u>12,095</u> |
| At 31 December 2012        | <u>—</u>                  | <u>4,793</u>            | <u>4,793</u>  |

**3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

|                            | 2013     |          | 2012     |          |
|----------------------------|----------|----------|----------|----------|
|                            | No       | £        | No       | £        |
| Ordinary shares of £1 each | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |