

**THE BROOKVALE MANUFACTURING COMPANY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2014**



**BLOOMER HEAVEN LIMITED**  
**Chartered Accountants**  
**Rutland House**  
**148 Edmund Street**  
**Birmingham**  
**B3 2FD**

---

**THE BROOKVALE MANUFACTURING COMPANY LIMITED**

**CONTENTS**

---

	Page
<b>Abbreviated balance sheet</b>	<b>1</b>
<b>Notes to the abbreviated accounts</b>	<b>2 - 3</b>

**THE BROOKVALE MANUFACTURING COMPANY LIMITED**  
**REGISTERED NUMBER 00465373**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	122,863	133,384
<b>Current assets</b>			
Stocks		98,100	91,563
Debtors		212,611	163,612
Cash at bank		517,848	552,037
		<u>828,559</u>	<u>807,212</u>
<b>Creditors</b> amounts falling due within one year		<u>(118,610)</u>	<u>(108,254)</u>
<b>Net current assets</b>		<u>709,949</u>	<u>698,958</u>
<b>Total assets less current liabilities</b>		<u>832,812</u>	<u>832,342</u>
<b>Provisions for liabilities</b>			
Deferred tax		(2,841)	(3,126)
<b>Net assets</b>		<u>829,971</u>	<u>829,216</u>
<b>Capital and reserves</b>			
Called up share capital	3	60,000	60,000
Profit and loss account		769,971	769,216
<b>Shareholders' funds</b>		<u>829,971</u>	<u>829,216</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2014 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act 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, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 7 August 2014

J S. Tidball  
Director



G J. Chadwick  
Director



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

---

## THE BROOKVALE MANUFACTURING COMPANY LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

---

#### 1. Accounting Policies

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods supplied during the year, exclusive of Value Added Tax

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Freehold property	-	1% on a straight line basis
Plant and machinery	-	20% on a reducing balance basis
Motor vehicles	-	25% on a reducing balance basis
Fixtures and fittings	-	20% on a reducing balance basis
Office equipment	-	50% on a straight line basis

##### 1.4 Operating leases

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

##### 1.5 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs

##### 1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

---

**THE BROOKVALE MANUFACTURING COMPANY LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

---

**1 Accounting Policies (continued)****1.7 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction

Exchange gains and losses are recognised in the profit and loss account

**1.8 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2013	553,031
Additions	6,286
At 31 March 2014	<u>559,317</u>
<b>Depreciation</b>	
At 1 April 2013	419,647
Charge for the year	16,807
At 31 March 2014	<u>436,454</u>
<b>Net book value</b>	
At 31 March 2014	<u>122,863</u>
At 31 March 2013	<u>133,384</u>

**3 Share capital**

	2014 £	2013 £
<b>Allotted, called up and fully paid</b>		
60,000 Ordinary shares of £1 each	<u>60,000</u>	<u>60,000</u>