

COMPANY REGISTRATION NUMBER 05390521

BARTON CIVIL ENGINEERS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MAY 2012



TOPPING PARTNERSHIP

Chartered Accountants
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Salford Quays
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M5 3EJ

BARTON CIVIL ENGINEERS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2012

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BARTON CIVIL ENGINEERS LIMITED

ABBREVIATED BALANCE SHEET

31 MAY 2012

	Note	2012	2011
		£	£
FIXED ASSETS	2		
Intangible assets		296,250	318,750
Tangible assets		-	120,187
		<u>296,250</u>	<u>438,937</u>
CURRENT ASSETS			
Stocks		4,100	33,516
Debtors		398,471	261,589
Cash at bank and in hand		17,985	18,190
		<u>420,556</u>	<u>313,295</u>
CREDITORS Amounts falling due within one year		<u>649,074</u>	<u>703,473</u>
NET CURRENT LIABILITIES		<u>(228,518)</u>	<u>(390,178)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>67,732</u>	<u>48,759</u>
PROVISIONS FOR LIABILITIES		<u>-</u>	<u>13,864</u>
		<u>67,732</u>	<u>34,895</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	120,000	20,000
Profit and loss account		(52,268)	14,895
SHAREHOLDERS' FUNDS		<u>67,732</u>	<u>34,895</u>

The Balance sheet continues on the following page
The notes on pages 3 to 5 form part of these abbreviated accounts.

BARTON CIVIL ENGINEERS LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MAY 2012

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

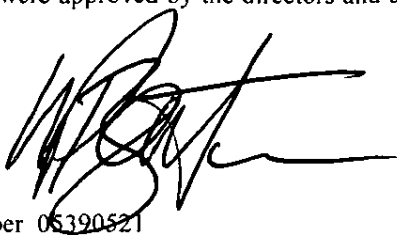
The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 22/2/13, and are signed on their behalf by

MR L P BARTON
Director



Company Registration Number 05390521

The notes on pages 3 to 5 form part of these abbreviated accounts.

BARTON CIVIL ENGINEERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2012

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 - over 20 years

Fixed assets

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use

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	- 15% reducing balance
Fixtures & Fittings	- 33% 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

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

BARTON CIVIL ENGINEERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2012

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the date that will result in an obligation to pay more, or a right to receive more tax. Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 June 2011	450,000	291,005	741,005
Disposals	—	(291,005)	(291,005)
At 31 May 2012	<u>450,000</u>	<u>—</u>	<u>450,000</u>
DEPRECIATION			
At 1 June 2011	131,250	170,818	302,068
Charge for year	22,500	—	22,500
On disposals	—	(170,818)	(170,818)
At 31 May 2012	<u>153,750</u>	<u>—</u>	<u>153,750</u>
NET BOOK VALUE			
At 31 May 2012	<u>296,250</u>	<u>—</u>	<u>296,250</u>
At 31 May 2011	<u>318,750</u>	<u>120,187</u>	<u>438,937</u>

3. SHARE CAPITAL

Authorised share capital

	2012 £	2011 £
20,000 Ordinary shares of £1 each	<u>20,000</u>	<u>20,000</u>

BARTON CIVIL ENGINEERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2012

3. SHARE CAPITAL *(continued)*

Allotted, called up and fully paid

	2012		2011	
	No	£	No	£
120,000 Ordinary shares (2011 - 20,000) of £1 each	<u>120,000</u>	<u>120,000</u>	<u>20,000</u>	<u>20,000</u>

During the year the company issued 100,000 £1 ordinary shares at par