

Btech Ltd

Abbreviated Accounts

31 August 2015

**Abbreviated Balance Sheet
as at 31 August 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	34,957	22,223
Current assets			
Stocks		2,500	2,500
Debtors		330,262	155,410
Cash at bank and in hand		216,174	82,345
		<u>548,936</u>	<u>240,255</u>
Creditors: amounts falling due within one year		(222,212)	(67,238)
Net current assets		<u>326,724</u>	<u>173,017</u>
Total assets less current liabilities		<u>361,681</u>	<u>195,240</u>
Provisions for liabilities		(254)	(254)
Net assets		<u>361,427</u>	<u>194,986</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		361,327	194,886
Shareholders' funds		<u>361,427</u>	<u>194,986</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

B. Tynan

Director

Approved by the board on 21 January 2016

Btech Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2015

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax, of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	33% straight line
Tools and other equipment	25% straight line

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 September 2014	48,472
Additions	27,234
At 31 August 2015	<u>75,706</u>

Depreciation

At 1 September 2014	26,249
Charge for the year	14,500
At 31 August 2015	<u>40,749</u>

Net book value

At 31 August 2015	<u>34,957</u>
At 31 August 2014	<u>22,223</u>

3 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

**2014
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
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