

RJ Engineering Limited

Abbreviated Accounts

31 July 2013

RJ Engineering Limited**Registered number:** SC167330**Abbreviated Balance Sheet
as at 31 July 2013**

	Notes	2013	2012
		£	£
Fixed assets			
Intangible assets	2	-	58,039
Tangible assets	3	-	91,121
		<hr/>	<hr/>
		-	149,160
Current assets			
Stocks		-	17,772
Debtors	11,000	46,660	
Cash at bank and in hand	76,750	6,883	
	<hr/>	<hr/>	
	87,750	71,315	
Creditors: amounts falling due within one year	(35,370)	(98,169)	
	<hr/>	<hr/>	
Net current assets/(liabilities)		52,380	(26,854)
		<hr/>	<hr/>
Total assets less current liabilities		52,380	122,306
Creditors: amounts falling due after more than one year		-	(6,277)
Provisions for liabilities		-	(14,420)
		<hr/>	<hr/>
Net assets		52,380	101,609
		<hr/>	<hr/>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		52,378	101,607
		<hr/>	<hr/>
Shareholders' funds		52,380	101,609
		<hr/>	<hr/>

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.

R Marsh

Director

Approved by the board on 25 September 2013

RJ Engineering Limited

Notes to the Abbreviated Accounts

for the period ended 31 July 2013

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 and discounts, of goods provided to customers and work carried out in respect 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.

Plant and machinery	10% straight line
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

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.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Cost

At 1 May 2012	58,039
Disposals	(58,039)
At 31 July 2013	-

Amortisation

At 31 July 2013	-
-----------------	---

Net book value

At 31 July 2013	-
At 30 April 2012	58,039

3 Tangible fixed assets**£****Cost**

At 1 May 2012	197,744
Disposals	(197,744)
At 31 July 2013	-

Depreciation

At 1 May 2012	106,623
On disposals	(106,623)
At 31 July 2013	-

Net book value

At 31 July 2013	-
At 30 April 2012	91,121

4 Share capital**Nominal
value****2013
Number****2013
£****2012
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	2	2	2
-----------------	---------	---	---	---