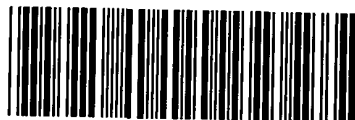


COMPANY REGISTRATION NUMBER 06611702

**BAUMGARTNER LIMITED**  
**ABBREVIATED ACCOUNTS**  
**30 JUNE 2014**

WEDNESDAY



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**BAUMGARTNER LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 JUNE 2014**

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**BAUMGARTNER LIMITED**  
**ABBREVIATED BALANCE SHEET**

**30 JUNE 2014**

	Note	2014	2013
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>644</u>	<u>1,288</u>
<b>CURRENT ASSETS</b>			
Debtors		7,108	3,055
Cash at bank and in hand		<u>131</u>	<u>31,296</u>
		7,239	34,351
<b>CREDITORS: Amounts falling due within one year</b>		<u>(7,765)</u>	<u>(35,038)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(526)</u>	<u>(687)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>118</u>	<u>601</u>
 <b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	1	1
Profit and loss account		<u>117</u>	<u>600</u>
<b>SHAREHOLDER'S FUNDS</b>		<u>118</u>	<u>601</u>

For the year ended 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility 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 and signed by the director and authorised for issue on ..... 20/10/14



E E BAUMGARTNER  
 Director

Company Registration Number: 06611702

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

**BAUMGARTNER LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 JUNE 2014**

**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 and revenue recognition**

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

Revenue derived from contracts for services is recognised when, and to the extent that, there is a right to consideration in exchange for performance under the contract. Where contract activity falls into different accounting periods and the contractual obligations are performed gradually over time, revenue is recognised as contract activity progresses. In such cases the estimated realisable invoice value of the contract for work performed but not yet invoiced up to the balance sheet date is included in turnover in the profit and loss account and as deferred revenue in the balance sheet at the period-end.

**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            -    (3 years)

**Deferred taxation**

Deferred tax liabilities are 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 that date that will result in an obligation to pay more, or a right to pay less or 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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**BAUMGARTNER LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 JUNE 2014**

**1. ACCOUNTING POLICIES** *(continued)*

**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.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 July 2013 and 30 June 2014	<u>3,882</u>
<b>DEPRECIATION</b>	
At 1 July 2013	2,594
Charge for year	<u>644</u>
At 30 June 2014	<u>3,238</u>
<b>NET BOOK VALUE</b>	
At 30 June 2014	<u>644</u>
At 30 June 2013	<u>1,288</u>

**3. SHARE CAPITAL**

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>