

REGISTERED NUMBER: 04081979 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 JUNE 2012 TO 30 MAY 2013
FOR
BIOENERGY TECHNOLOGY LIMITED**

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FOR THE PERIOD 1 JUNE 2012 TO 30 MAY 2013**

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BIOENERGY TECHNOLOGY LIMITED

COMPANY INFORMATION

FOR THE PERIOD 1 JUNE 2012 TO 30 MAY 2013

DIRECTORS:

Dr M Langridge
A N Redman

REGISTERED OFFICE:

73 Church Road
Hove
East Sussex
BN3 2BB

REGISTERED NUMBER:

04081979 (England and Wales)

ACCOUNTANTS:

Cardens Accountants LLP
73 Church Road
Hove
East Sussex
BN3 2BB

BIOENERGY TECHNOLOGY LIMITED (REGISTERED NUMBER: 04081979)**ABBREVIATED BALANCE SHEET
30 MAY 2013**

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	2		17,777		19,642
Investments	3		<u>27,552</u>		<u>27,552</u>
			45,329		47,194
CURRENT ASSETS					
Stocks		43,827		44,543	
Debtors		239,543		217,274	
Cash at bank and in hand		<u>306</u>		<u>2,135</u>	
		283,676		263,952	
CREDITORS					
Amounts falling due within one year		<u>253,176</u>		<u>323,225</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>30,500</u>		<u>(59,273)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			75,829		(12,079)
CREDITORS					
Amounts falling due after more than one year	4		<u>176,808</u>		<u>95,041</u>
NET LIABILITIES			<u>(100,979)</u>		<u>(107,120)</u>
CAPITAL AND RESERVES					
Called up share capital	5		50,040		50,040
Share premium			67,440		67,440
Profit and loss account			<u>(218,459)</u>		<u>(224,600)</u>
SHAREHOLDERS' FUNDS			<u>(100,979)</u>		<u>(107,120)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 May 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 May 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

BIOENERGY TECHNOLOGY LIMITED (REGISTERED NUMBER: 04081979)

ABBREVIATED BALANCE SHEET - continued
30 MAY 2013

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 May 2014 and were signed on its behalf by:

A N Redman - Director

Dr M Langridge - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 1 JUNE 2012 TO 30 MAY 2013**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared on the basis that the company will continue to be a going concern. If this assumption is not considered valid, then adjustments would need to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities.

Accounting convention

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).

Preparation of consolidated financial statements

The financial statements contain information about Bioenergy Technology Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Turnover

Turnover represents sales of goods net of VAT and trade discounts. Turnover is recognised when the goods are physically delivered to the customer.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2012 and 30 May 2013	<u>54,292</u>
DEPRECIATION	
At 1 June 2012	34,650
Charge for period	<u>1,865</u>
At 30 May 2013	<u>36,515</u>
NET BOOK VALUE	
At 30 May 2013	<u>17,777</u>
At 31 May 2012	<u>19,642</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 1 JUNE 2012 TO 30 MAY 2013

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 June 2012 and 30 May 2013	<u>27,552</u>
NET BOOK VALUE	
At 30 May 2013	<u>27,552</u>
At 31 May 2012	<u>27,552</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

Lignatherm Limited

Nature of business: Renewable Energy Heat Production

Class of shares:	%	31.12.12	31.12.11
Ordinary	holding	£	£
	67.00		
Aggregate capital and reserves		(23,400)	(22,675)
Loss for the year		<u>(725)</u>	<u>(677)</u>

4. **CREDITORS**

Creditors include the following debts falling due in more than five years:

	2013	2012
	£	£
Repayable by instalments	<u>38,525</u>	<u>-</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013	2012
			£	£
50,040	Ordinary	£1	<u>50,040</u>	<u>50,040</u>

6. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the year, A N Redman increased his loan to the company. As at 31 May 2013, the company owed him £221,155 (2012: £159,565). This balance represented the maximum amount outstanding during the year and the loan is interest free and repayable on demand.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.