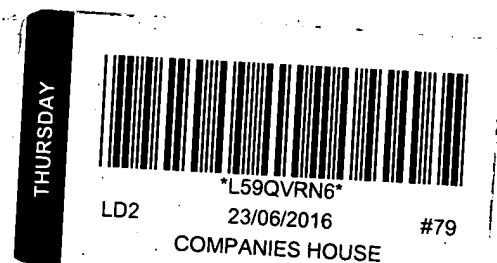


**B. & S. INVESTMENTS (MANCHESTER) LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2015**



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**B. & S. INVESTMENTS (MANCHESTER) LIMITED**

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**CONTENTS**

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	Page
<b>Balance sheet</b>	1 - 2
<b>Notes to the abbreviated accounts</b>	3 - 5

**B. & S. INVESTMENTS (MANCHESTER) LIMITED**  
**REGISTERED NUMBER: 03012739**

**ABBREVIATED BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2015**

	Note	£	2015 £	£	2014 £
<b>FIXED ASSETS</b>					
Investment properties	2		1,500,000		1,300,000
<b>CURRENT ASSETS</b>					
Debtors		1,531,322		1,587,365	
Cash at bank		22,060		5,302	
		<u>1,553,382</u>		<u>1,592,667</u>	
<b>CREDITORS:</b> amounts falling due within one year	3	(68,963)		(112,905)	
<b>NET CURRENT ASSETS</b>			<u>1,484,419</u>		<u>1,479,762</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,984,419</u>		<u>2,779,762</u>
<b>CREDITORS:</b> amounts falling due after more than one year	4	(512,850)		(542,306)	
<b>NET ASSETS</b>			<u><u>2,471,569</u></u>		<u><u>2,237,456</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		2,000		2,000
Share premium account			599,000		599,000
Revaluation reserve			1,259,798		1,059,798
Profit and loss account			<u>610,771</u>		<u>576,658</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>2,471,569</u></u>		<u><u>2,237,456</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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**B. & S. INVESTMENTS (MANCHESTER) LIMITED**

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**ABBREVIATED BALANCE SHEET (continued)  
AS AT 30 SEPTEMBER 2015**

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The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on *14 June 2016*



**A Valik**  
Director

The notes on pages 3 to 5 form part of these financial statements.

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## **B. & S. INVESTMENTS (MANCHESTER) LIMITED**

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### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention as modified by the revaluation of investment properties and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### **1.2 Turnover**

Turnover represents amounts receivable from rental income, exclusive of Value Added Tax and trade discounts.

##### **1.3 Investment properties**

Investment properties are included in the Balance sheet at their open market value in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and are not depreciated. This treatment is contrary to the Companies Act 2006 which states that fixed assets should be depreciated but is, in the opinion of the directors, necessary in order to give a true and fair view of the financial position of the company.

##### **1.4 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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**B. & S. INVESTMENTS (MANCHESTER) LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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**2. INVESTMENT PROPERTIES**

	£
<b>Valuation</b>	
At 1 October 2014	1,300,000
Surplus/(deficit) on revaluation	200,000
	<hr/>
At 30 September 2015	1,500,000
	<hr/>
<b>Comprising</b>	
Cost	240,202
Annual revaluation surplus:	
2004	150,000
2007	909,798
2015	200,000
	<hr/>
At 30 September 2015	1,500,000
	<hr/>

The 2015 valuations were made by a director, on an open market value for existing use basis.

If the property were sold at the value shown in the accounts, this would create a tax liability of £262,558 (2014: £222,558). The company has no intention to sell the investment property in the foreseeable future.

**3. CREDITORS:**

**Amounts falling due within one year**

The aggregate amount of creditors falling due within one year for which security has been given amounted to £30,603 (2014: 30,011).

**4. CREDITORS:**

**Amounts falling due after more than one year**

The aggregate amount of creditors falling due within one year for which security has been given amounted to £512,850 (2014: £542,306).

**5. SHARE CAPITAL**

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
2,000 Ordinary shares of £1 each	2,000	2,000
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**B. & S. INVESTMENTS (MANCHESTER) LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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**6. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

The company considers Span Group Limited, a company incorporated in England and Wales, to be its immediate parent company in both this year and the preceding period.

The company considers its ultimate parent company to be Span Holdings Limited, a company incorporated in England and Wales in both this year and the preceding period.