

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**BPM Services Limited**

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**for the Year Ended 31 March 2021**

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**BPM Services Limited**  
**Company Information**  
**for the Year Ended 31 March 2021**

**DIRECTOR:** Mr J L Davies

**SECRETARY:** Mr A E Davies

**REGISTERED OFFICE:** Peel House  
108-114 Lawrence Road  
Wavertree  
Liverpool  
L15 0EQ

**REGISTERED NUMBER:** 03197088

**ACCOUNTANTS:** Wormald & Partners  
Chartered Accountants (ICAEW)  
Redland House  
157 Redland Road  
Redland  
Bristol  
BS6 6YE

**Balance Sheet**  
**31 March 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		20,474		26,660
<b>CURRENT ASSETS</b>					
Debtors	5	208,297		207,158	
Cash at bank		<u>238,006</u>		<u>171,649</u>	
		446,303		378,807	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>455,460</u>		<u>393,338</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(9,157)</u>		<u>(14,531)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>11,317</u>		<u>12,129</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		2		2
Retained earnings	8		<u>11,315</u>		<u>12,127</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>11,317</u>		<u>12,129</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 9 December 2021 and were signed by:

Mr J L Davies - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. STATUTORY INFORMATION**

BPM Services Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

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

Fixtures & equipment	- 25% on reducing balance basis
Motor vehicles	- 25% on reducing balance basis

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2020 - 2) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**4. TANGIBLE FIXED ASSETS**

	Fixtures & equipment £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2020	13,368	45,558	58,926
Additions	958	13,213	14,171
Disposals	(11,088)	(23,490)	(34,578)
At 31 March 2021	<u>3,238</u>	<u>35,281</u>	<u>38,519</u>
<b>DEPRECIATION</b>			
At 1 April 2020	12,240	20,026	32,266
Charge for year	441	6,383	6,824
Eliminated on disposal	(10,768)	(10,277)	(21,045)
At 31 March 2021	<u>1,913</u>	<u>16,132</u>	<u>18,045</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>1,325</u>	<u>19,149</u>	<u>20,474</u>
At 31 March 2020	<u>1,128</u>	<u>25,532</u>	<u>26,660</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	<u>208,297</u>	<u>207,158</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	101	113
Other creditors	454,339	392,271
Accrued expenses	1,020	954
	<u>455,460</u>	<u>393,338</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2021	2020
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

**8. RESERVES**

	Retained earnings £
At 1 April 2020	12,127
Deficit for the year	(812)
At 31 March 2021	<u>11,315</u>

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.