

**ABP - Integra Limited**  
**Abbreviated Accounts**  
**For the Year Ended**  
**31 March 2016**



**BEEVER AND STRUTHERS**  
Chartered Accountants & Statutory Auditor  
St. George's House  
215 - 219 Chester Road  
Manchester  
M15 4JE

**ABP - Integra Limited**  
**Abbreviated Accounts**  
**Year Ended 31 March 2016**

<b>Contents</b>	<b>PageS</b>
Independent Auditor's Report to the Company	<b>1</b>
Independent Auditor's Report to the Shareholders	<b>2 to 4</b>
Abbreviated Balance Sheet	<b>5</b>
Notes to the Abbreviated Accounts	<b>6 to 7</b>

# **ABP - Integra Limited**

## **Independent Auditor's Report to ABP - Integra Limited**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts, together with the financial statements of ABP - Integra Limited for the year ended 31 March 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

#### **Respective Responsibilities of Directors and Auditor**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

#### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

#### **Other Information**

On 19 December 2016 we reported as auditor to the members of the company on the full financial statements prepared under Section 396 of the Companies Act 2006 and our report is reproduced on pages 2 to 4 of these financial statements.

St. George's House  
215 - 219 Chester Road  
Manchester  
M15 4JE

19 December 2016

IAIN ROUND (Senior Statutory  
Auditor)  
For and on behalf of  
BEEVER AND STRUTHERS  
Chartered Accountants  
& Statutory Auditor

*Beever and Struthers*

# **ABP - Integra Limited**

## **Independent Auditor's Report to the Shareholders of ABP - Integra Limited**

**Year Ended 31 March 2016**

We have audited the financial statements of ABP - Integra Limited for the year ended 31 March 2016. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective Responsibilities of Directors and Auditor**

As explained more fully in the Statement of Directors' Responsibilities set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

# **ABP - Integra Limited**

## **Independent Auditor's Report to the Shareholders of ABP - Integra Limited *(continued)***

**Year Ended 31 March 2016**

### **Opinion on Financial Statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2016 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Emphasis of Matter**

The financial statements have been prepared on a going concern basis, the validity of which depends upon the continued support of the company's other group companies as explained in Note 1 to the accounts. Our opinion is not qualified in this respect.

### **Opinion on Other Matter Prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **ABP - Integra Limited**

### **Independent Auditor's Report to the Shareholders of ABP - Integra Limited *(continued)***

**Year Ended 31 March 2016**

#### **Matters on Which We are Required to Report by Exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemptions from the requirement to prepare a strategic report.

IAIN ROUND (Senior Statutory  
Auditor)  
For and on behalf of  
BEEVER AND STRUTHERS  
Chartered Accountants  
& Statutory Auditor

St. George's House  
215 - 219 Chester Road  
Manchester  
M15 4JE

19 December 2016

*Beever and Struthers*

# **ABP - Integra Limited**

## **Abbreviated Balance Sheet**

**31 March 2016**

	Note	2016 £	2015 £
<b>Creditors: Amounts falling due within one year</b>		<u><b>145,928</b></u>	<u>145,928</u>
<b>Total assets less current liabilities</b>		<u><b>(145,928)</b></u>	<u>(145,928)</u>
<b>Capital and reserves</b>			
Called up equity share capital	2	<b>10,000</b>	10,000
Profit and loss account		<u><b>(155,928)</b></u>	<u>(155,928)</u>
<b>Deficit</b>		<u><b>(145,928)</b></u>	<u>(145,928)</u>

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 by the directors and authorised for issue on 19 December 2016, and are signed on their behalf by:



J M O'Donnell  
Director

Company Registration Number: 04018039

**The notes on pages 6 to 7 form part of these abbreviated accounts.**

# **ABP - Integra Limited**

## **Notes to the Abbreviated Accounts**

**Year Ended 31 March 2016**

### **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 January 2015).

The financial statements have also been prepared in accordance with applicable accounting standards and on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future. If the company were unable to continue trading then certain adjustments would have to be made to restate assets to their recoverable amounts, to provide for future liabilities which may arise and to reclassify long term assets and liabilities as current.

The validity of this assumption depends on the continued support of the company's other group companies.

#### **Related Parties Transactions**

The company is a wholly owned subsidiary of Architectural & Building Products Limited, the consolidated accounts of which are publicly available. Accordingly, the company has taken advantage of the exemption in the Financial Reporting Standard for Smaller Entities (effective April 2008) from disclosing transactions with members or investees of the Architectural & Building Products Limited group.

#### **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.



# ABP - Integra Limited

## Notes to the Abbreviated Accounts

Year Ended 31 March 2016

### 2. Share Capital

#### Authorised share capital:

	2016	2015
	£	£
5,000 A Ordinary shares of £1 each	5,000	5,000
5,000 B Ordinary shares of £1 each	5,000	5,000
	<u>10,000</u>	<u>10,000</u>

#### Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
A Ordinary shares of £1 each	5,000	5,000	5,000	5,000
B Ordinary shares of £1 each	5,000	5,000	5,000	5,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

The A ordinary shares and B ordinary shares rank pari-passu in the event of the company being wound up.

### 3. Ultimate Parent Company

The immediate parent company is Architectural & Building Products Limited, a company registered in Great Britain. From 1 April 2014 to 2 June 2014 and throughout the previous year, the ultimate parent company was ABP-TBS Partnership Limited, a company registered in Great Britain. The consolidated accounts of ABP-TBS Partnership Limited can be obtained from TBS Fabrications Limited, Martens Road, Northbank Industrial Estate, Irlam, Manchester, M44 5AX.

From 1 April 2014 to 2 June 2014, in the opinion of the directors, ABP-TBS Partnership Limited, was under the control of the Welsh family throughout the current and previous year, by virtue of them owning or controlling more than 50% of the shares.

On 3 June 2014, the entire issued share capital of ABP-TBS Partnership Limited was acquired by TBS Investments Limited. In the opinion of the directors, TBS Investments Limited is under the control of Mr B Benson.