

COMPANY REGISTRATION NUMBER: 04018039

ABP - Integra Limited
Filleted Financial Statements
For the Year Ended
31 March 2017



BEEVER AND STRUTHERS
Chartered accountant & statutory auditor
St. George's House
215 - 219 Chester Road
Manchester
M15 4JE

ABP - Integra Limited
Financial Statements
Year Ended 31 March 2017

Contents	Pages
Directors' Responsibilities Statement	1
Statement of Financial Position	2
Notes to the Financial Statements	3 to 4

ABP - Integra Limited

Directors' Responsibilities Statement

Year Ended 31 March 2017

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ABP - Integra Limited
Statement of Financial Position
31 March 2017

	Note	2017 £	2016 £
Creditors: amounts falling due within one year	4	<u>145,928</u>	<u>145,928</u>
Net current liabilities		145,928	145,928
Total assets less current liabilities		<u>(145,928)</u>	<u>(145,928)</u>
Capital and reserves			
Called up share capital		10,000	10,000
Profit and loss account		<u>(155,928)</u>	<u>(155,928)</u>
Members deficit		<u>(145,928)</u>	<u>(145,928)</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 7 September 2017, and are signed on behalf of the board by:



J M O'Donnell
Director

Company registration number: 04018039

The notes on pages 3 to 4 form part of these financial statements.

ABP - Integra Limited

Notes to the Financial Statements

Year Ended 31 March 2017

1. General Information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Martens Road, Northbank Industrial Park, Irlam, Manchester, M44 5AX.

2. Statement of Compliance

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have 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.

The financial statements are prepared in sterling which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no significant judgements or estimates contained within the financial statements.

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.

Creditors

Short term creditors are measured at transaction price.

ABP - Integra Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2017

4. Creditors: amounts falling due within one year

	2017	2016
	£	£
Amounts owed to group undertakings	<u>145,928</u>	<u>145,928</u>

5. Summary Audit Opinion

The auditor's report for the year dated 7 September 2017 was unqualified, however, the auditor drew attention to the following by way of emphasis.

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 3 to the accounts. Our opinion is not qualified in this respect.

The senior statutory auditor was Iain Round, for and on behalf of Beever and Struthers.

6. Related Party Transactions

The company is wholly owned subsidiary and advantage has been taken of the exemption provided by the small companies regime and in accordance with FRS102 "Financial reporting Standard applicable in the United Kingdom and Republic of Ireland" not to disclose transactions with other group companies.

7. Controlling Party

The immediate parent company is Architectural & Building Products Limited, the intermediate parent company is ABP-TBS Partnership Limited and the ultimate parent company is TBS Investments Limited. The consolidated accounts of ABP-TBS Partnership Limited and TBS Investments Limited are publicly available.

In the opinion of the directors, TBS Investments Limited is under the control of Mr B Benson.

8. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in equity or profit or loss for the year.