

**BSD (UK) LTD**  
**ABBREVIATED ACCOUNTS**  
**31 MAY 2005**

**HAS ACCOUNTANTS**

Chartered Accountants  
Prince Albert House  
2b Mather Avenue  
Prestwich  
Manchester  
M25 0LA



# **BSD (UK) LTD**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2005**

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# **BSD (UK) LTD**

## **ACCOUNTANT'S REPORT TO THE DIRECTOR OF BSD (UK) LTD**

**YEAR ENDED 31 MAY 2005**

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As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 31 May 2005, set out on pages 2 to 4.

You consider that the company is exempt from an audit under the Companies Act 1985.

In accordance with your instructions I have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to me.



**HAS ACCOUNTANTS**  
Chartered Accountants

Prince Albert House  
2b Mather Avenue  
Prestwich  
Manchester  
M25 0LA

1 December 2005

**BSD (UK) LTD****ABBREVIATED BALANCE SHEET****31 MAY 2005**

	Note	2005 £	2004 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>5,660</u>	<u>2,416</u>
<b>CURRENT ASSETS</b>			
Debtors		42,890	35,652
Cash at bank and in hand		<u>1,111</u>	<u>1,533</u>
		44,001	37,185
<b>CREDITORS: Amounts falling due within one year</b>		<u>36,215</u>	<u>25,341</u>
<b>NET CURRENT ASSETS</b>		<u>7,786</u>	<u>11,844</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,446</u>	<u>14,260</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	<u>1</u>	<u>1</u>
Profit and loss account		<u>13,445</u>	<u>14,259</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>13,446</u>	<u>14,260</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director on 1 December 2005.

M J FORDSHAM



The notes on page 2 form part of these abbreviated accounts.

# **BSD (UK) LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2005**

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### **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 June 2002).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

25% straight line per annum

15% straight line per annum

### **2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 June 2004	<b>3,000</b>
Additions	<b>6,466</b>
Disposals	<b>(2,300)</b>
<b>At 31 May 2005</b>	<b>7,166</b>
<b>DEPRECIATION</b>	
At 1 June 2004	<b>584</b>
Charge for year	<b>1,497</b>
On disposals	<b>(575)</b>
<b>At 31 May 2005</b>	<b>1,506</b>
<b>NET BOOK VALUE</b>	
<b>At 31 May 2005</b>	<b>5,660</b>
At 31 May 2004	<b>2,416</b>

# BSD (UK) LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2005

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### 3. SHARE CAPITAL

#### Authorised share capital:

	2005	2004
	£	£
100 Ordinary shares of £1 each	100	100

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

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	1	1	1	1