

Registered Number 05028344

B & L CONSULTING LTD

Abbreviated Accounts

31 March 2015

Abbreviated Balance Sheet as at 31 March 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	4,368	5,824
Investments	3	27,729	27,729
		<u>32,097</u>	<u>33,553</u>
Current assets			
Debtors		228,382	261,112
Cash at bank and in hand		100,855	89,283
		<u>329,237</u>	<u>350,395</u>
Creditors: amounts falling due within one year		<u>(10,410)</u>	<u>(50,492)</u>
Net current assets (liabilities)		<u>318,827</u>	<u>299,903</u>
Total assets less current liabilities		<u>350,924</u>	<u>333,456</u>
Provisions for liabilities		(331)	(503)
Total net assets (liabilities)		<u>350,593</u>	<u>332,953</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		350,591	332,951
Shareholders' funds		<u>350,593</u>	<u>332,953</u>

- For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 11 September 2015

And signed on their behalf by:

B Sorensen, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represent the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment - 25% reducing balance.

Other accounting policies

Investments: Fixed asset investments are stated at cost less provision for permanent diminution in value.

Deferred taxation. Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

Foreign currencies: Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Group accounts. The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

2 Tangible fixed assets

	£
Cost	
At 1 April 2014	48,902
Additions	-
Disposals	-
Revaluations	-
Transfers	-
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At 31 March 2015	<u>48,902</u>
Depreciation	
At 1 April 2014	43,078
Charge for the year	1,456
On disposals	-
At 31 March 2015	<u>44,534</u>
Net book values	
At 31 March 2015	<u>4,368</u>
At 31 March 2014	<u>5,824</u>

3 **Fixed assets Investments**

The company holds 20% or more of the share capital of the following companies.

B & L Production APS - 100% of the issued share capital of a company incorporated in Denmark whose principal activity is production and tooling services. At the year end the capital and reserves were £5,179 and the profit for the year was £11,516

BKS APS - 100% of the issued share capital of a company incorporated in Denmark whose principal activity was property rental. At the year ends the capital and reserves were £5,820 and the profit for the year was £2,185

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