Registered Number 05051913

GPA Concepts Limited

Abbreviated Accounts

30 September 2011

GPA Concepts Limited **Registered Number 05051913**

Company Information

Registered Office:
Unit 1 Aylesham Industrial Estate
Brighouse Road
Low Moor
Bradford
West Yorkshire
BD12 0NQ

Reporting Accountants:
Malcolm Jones & Co LLP
Accountants and Business Advisors
West Hill House
Allerton Hill
Chapel Allerton
Leeds
West Yorkshire
LS7 3QB

GPA Concepts Limited **Registered Number 05051913**

Balance Sheet as at 30 September 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		4,500		6,500
			4,500		6,500
Current assets					
Stocks		107,519		110,275	
Debtors		26,502		73,478	
Cash at bank and in hand		9,749		14,733	
Total current assets		143,770		198,486	
Creditors: amounts falling due within one year		(144,348)		(198,784)	
Net current assets (liabilities)			(578)		(298)
Total assets less current liabilities			3,922		6,202
Provisions for liabilities			(900)		(1,365)
Total net assets (liabilities)			3,022		4,837
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			2,922		4,737
Shareholders funds			3,022		4,837

a. For the year ending 30 September 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. 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 June 2012

And signed on their behalf by:
P Harris, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 September 2011

1 **Accounting policies**

Accounting convention

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

Turnover

Turnover represents the invoice value of goods and services provided, excluding value added tax.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 October 2010	10,000
At 30 September 2011	10,000
Depreciation	
At 01 October 2010	3,500
Charge for year	2,000
At 30 September 2011	5,500
Net Book Value	
At 30 September 2011	4,500
At 30 September 2010	6,500

3 **Share capital**

	2011 £	2010 £
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100