

**Registered Number 05051913**

**GPA Concepts Limited**

**Abbreviated Accounts**

**30 September 2009**

**GPA Concepts Limited**

**Registered Number 05051913**

**Company Information**

**Registered Office:**

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





GPA Concepts Limited

Registered Number 05051913

## Balance Sheet as at 30 September 2009

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible	2	8,500	0
		<u>8,500</u>	<u>0</u>
<b>Current assets</b>			
Stocks		106,450	0
Debtors		26,055	1
Cash at bank and in hand		7,283	0
Total current assets		<u>139,788</u>	<u>1</u>
<b>Creditors: amounts falling due within one year</b>		(142,133)	0
Net current assets (liabilities)		(2,345)	1
Total assets less current liabilities		<u>6,155</u>	<u>1</u>
Provisions for liabilities		(1,785)	0
Total net assets (liabilities)		<u>4,370</u>	<u>1</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	1
Profit and loss account		4,270	0
Shareholders funds		<u>4,370</u>	<u>1</u>

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- a. For the year ending 30 September 2009 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 13 November 2009

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 2009

**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**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
At 01 October 2008	0
Additions	10,000
At 30 September 2009	<u>10,000</u>
 <b>Depreciation</b>	
At 01 October 2008	0
Charge for year	1,500
At 30 September 2009	<u>1,500</u>
 <b>Net Book Value</b>	
At 30 September 2009	8,500
At 30 September 2008	<u>0</u>

### **3 Share capital**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid:</b>		
100 Ordinary shares of £1 each	100	1