

Registered Number 05051913

GPA Concepts Limited

Abbreviated Accounts

30 September 2010

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

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Balance Sheet as at 30 September 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible	2	6,500	8,500
		<u>6,500</u>	<u>8,500</u>
Current assets			
Stocks		110,275	106,450
Debtors		73,478	26,055
Cash at bank and in hand		14,733	7,283
Total current assets		<u>198,486</u>	<u>139,788</u>
Creditors: amounts falling due within one year		(198,784)	(142,133)
Net current assets (liabilities)		(298)	(2,345)
Total assets less current liabilities		<u>6,202</u>	<u>6,155</u>
Provisions for liabilities		(1,365)	(1,785)
Total net assets (liabilities)		<u>4,837</u>	<u>4,370</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		4,737	4,270
Shareholders funds		<u>4,837</u>	<u>4,370</u>

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- a. For the year ending 30 September 2010 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 04 June 2011

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 2010

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 2009	-	10,000
At 30 September 2010	-	<u>10,000</u>
Depreciation		
At 01 October 2009		1,500
Charge for year	-	<u>2,000</u>
At 30 September 2010	-	<u>3,500</u>
Net Book Value		
At 30 September 2010		6,500
At 30 September 2009	-	<u>8,500</u>

3 **Share capital**

	2010	2009
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100