

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015
FOR
A & L BPS LIMITED

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for the Year Ended 31 March 2015**

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A & L BPS LIMITED

COMPANY INFORMATION
for the Year Ended 31 March 2015

DIRECTOR: A A Binning

SECRETARY: L W Binning

REGISTERED OFFICE: 13 Glasgow Road
Paisley
Renfrewshire
PA1 3QS

REGISTERED NUMBER: SC205856 (Scotland)

ACCOUNTANTS: Profit Counts Ltd
13 Glasgow Road
Paisley
Renfrewshire
PA1 3QS

ABBREVIATED BALANCE SHEET

31 March 2015

| | Notes | 2015 £ | 2014 £ |
|--|-------|-----------------|-----------------|
| FIXED ASSETS | | | |
| Tangible assets | 2 | 4,744 | 4,314 |
| Investments | 3 | <u>408,955</u> | <u>388,708</u> |
| | | <u>413,699</u> | <u>393,022</u> |
| CURRENT ASSETS | | | |
| Debtors | | 10,438 | 5,588 |
| Cash at bank | | <u>35,833</u> | <u>27,400</u> |
| | | 46,271 | 32,988 |
| CREDITORS | | | |
| Amounts falling due within one year | | <u>(54,690)</u> | <u>(47,950)</u> |
| NET CURRENT LIABILITIES | | <u>(8,419)</u> | <u>(14,962)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 405,280 | 378,060 |
| PROVISIONS FOR LIABILITIES | | <u>(757)</u> | <u>(629)</u> |
| NET ASSETS | | <u>404,523</u> | <u>377,431</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 4 | 2 | 2 |
| Profit and loss account | | <u>404,521</u> | <u>377,429</u> |
| SHAREHOLDERS' FUNDS | | <u>404,523</u> | <u>377,431</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 22 December 2015 and were signed by:

A A Binning - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 March 2015

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 is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

| | |
|-----------------------|---|
| Plant and machinery | - 20% on reducing balance |
| Fixtures and fittings | - 25% on reducing balance and 10% on cost |
| Computer equipment | - 33% on cost |

Deferred tax

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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.

2. TANGIBLE FIXED ASSETS

| | Total £ |
|-----------------------|--------------------|
| COST | |
| At 1 April 2014 | 34,313 |
| Additions | 2,538 |
| At 31 March 2015 | 36,851 |
| DEPRECIATION | |
| At 1 April 2014 | 29,999 |
| Charge for year | 2,108 |
| At 31 March 2015 | 32,107 |
| NET BOOK VALUE | |
| At 31 March 2015 | 4,744 |
| At 31 March 2014 | 4,314 |

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 31 March 2015

3. FIXED ASSET INVESTMENTS

| | Investments other than loans £ |
|-----------------------|--|
| COST | |
| At 1 April 2014 | 388,708 |
| Additions | 20,247 |
| At 31 March 2015 | <u>408,955</u> |
| NET BOOK VALUE | |
| At 31 March 2015 | <u>408,955</u> |
| At 31 March 2014 | <u>388,708</u> |

4. CALLED UP SHARE CAPITAL

| | | | | |
|----------------------|----------|-------------------|----------|----------|
| Allotted and issued: | | | | |
| Number: | Class: | Nominal value: | 2015 | 2014 |
| | | £1 | £ | £ |
| 2 | Ordinary | | <u>2</u> | <u>2</u> |

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