

BPA (UK) Limited
Abbreviated Unaudited Accounts
for the Year Ended 30 November 2016

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for the Year Ended 30 November 2016**

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**BPA (UK)
Limited**
**Company
Information**
for the Year Ended 30 November 2016

DIRECTOR: A E Hartley

SECRETARY: N J Duxbury FCA

REGISTERED OFFICE: Unit A6
Astra Park
Parkside Lane
Leeds
West Yorkshire
LS11 5SZ

REGISTERED NUMBER: 04583110 (England and Wales)

ACCOUNTANTS: Integra Corporate Finance Limited
Chartered Accountants
Princes Exchange
LEEDS
West Yorkshire
LS1 4HY

Abbreviated Balance Sheet
30 November
2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		31,901		37,218
Tangible assets	3		<u>5,525</u>		<u>10,972</u>
			37,426		48,190
CURRENT ASSETS					
Stocks		174,265		173,450	
Debtors		125,520		192,715	
Cash at bank and in hand		<u>14,854</u>		<u>26,119</u>	
		314,639		392,284	
CREDITORS					
Amounts falling due within one year	4	<u>135,118</u>		<u>195,885</u>	
NET CURRENT ASSETS			<u>179,521</u>		<u>196,399</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			216,947		244,589
CREDITORS					
Amounts falling due after more than one year	4		-		14,246
NET ASSETS			<u>216,947</u>		<u>230,343</u>
CAPITAL AND RESERVES					
Called up share capital	5		10,100		10,100
Profit and loss account			<u>206,847</u>		<u>220,243</u>
SHAREHOLDERS' FUNDS			<u>216,947</u>		<u>230,343</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2016 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.

Abbreviated Balance Sheet - continued
30 November
2016

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 29 August 2017 and were signed by:

A E Hartley - Director

**Notes to the Abbreviated Accounts
for the Year Ended 30 November 2016**

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 January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

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

Long leasehold	- in accordance with the property
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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.

Financing

The company has agreed to assign certain of its trade debtors under a recourse factoring agreement to a financial institution. The separate presentation method has been adopted under guidance from the Financial Reporting Standard for Smaller Entities (FRSSE) and therefore trade debtors assigned are shown in debtors and amounts advanced by the financial institution are shown in creditors on the balance sheet.

**Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2016**

2. INTANGIBLE FIXED ASSETS

Total
£

COST

At 1 December 2015
and 30 November 2016

106,337

AMORTISATION

At 1 December 2015
Amortisation for year
At 30 November 2016

69,119

5,317

74,436

NET BOOK VALUE

At 30 November 2016

31,901

At 30 November 2015

37,218

3. TANGIBLE FIXED ASSETS

Total
£

COST

At 1 December 2015
and 30 November 2016

131,907

DEPRECIATION

At 1 December 2015
Charge for year
At 30 November 2016

120,935

5,447

126,382

NET BOOK VALUE

At 30 November 2016

5,525

At 30 November 2015

10,972

4. CREDITORS

Creditors include an amount of £ 40,286 (2015 - £ 77,855) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
10,000	Ordinary Shares	£1	10,000	10,000
100	Non Voting Dividend Only	£1	<u>100</u>	<u>100</u>
			<u><u>10,100</u></u>	<u><u>10,100</u></u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
BPA (UK)
Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BPA (UK) Limited for the year ended 30 November 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of BPA (UK) Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of BPA (UK) Limited and state those matters that we have agreed to state to the director of BPA (UK) Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BPA (UK) Limited director for our work or for this report.

It is your duty to ensure that BPA (UK) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of BPA (UK) Limited. You consider that BPA (UK) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BPA (UK) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Integra Corporate Finance Limited
Chartered Accountants
Princes Exchange
LEEDS
West Yorkshire
LS1 4HY

Date: