

STATEMENT OF CONSENT TO PREPARE ABRIDGED FINANCIAL STATEMENTS

All of the members of Bespoke Opening Security Solutions Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the period ending 31 August 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 05249847

BESPOKE OPENING SECURITY SOLUTIONS LIMITED

**UNAUDITED ABRIDGED FINANCIAL
STATEMENTS**

31 August 2017

BESPOKE OPENING SECURITY SOLUTIONS LIMITED

ABRIDGED FINANCIAL STATEMENTS

PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017

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BESPOKE OPENING SECURITY SOLUTIONS LIMITED

DIRECTORS' REPORT

PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017

The directors present their report and the unaudited abridged financial statements of the company for the period ended 31 August 2017 .

Directors

The directors who served the company during the period were as follows:

Mrs S J Pierrepont

Mr K Pierrepont

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 5 October 2017 and signed on behalf of the board by:

Mrs S J Pierrepont

Director

Mr K Pierrepont

Director

MRS S J PIERREPONT

Company Secretary

Registered office:

1 Derby Road

Eastwood

Nottingham

NG163PA

BESPOKE OPENING SECURITY SOLUTIONS LIMITED**ABRIDGED STATEMENT OF COMPREHENSIVE INCOME****PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017**

		Period from 1 May 16 to 31 Aug 17	Year to 30 Apr 16
	Note	£	£
GROSS PROFIT		8,001	2,792
Administrative expenses		1,309	12,676
		-----	-----
OPERATING PROFIT/(LOSS)		6,692	(9,884)
		-----	-----
PROFIT/(LOSS) BEFORE TAXATION	5	6,692	(9,884)
Tax on profit/(loss)		-	-
		-----	-----
PROFIT/(LOSS) FOR THE FINANCIAL PERIOD AND TOTAL COMPREHENSIVE INCOME		6,692	(9,884)
		-----	-----

All the activities of the company are from continuing operations.

BESPOKE OPENING SECURITY SOLUTIONS LIMITED**ABRIDGED STATEMENT OF FINANCIAL POSITION****31 August 2017**

	Note	31 Aug 17		30 Apr 16
		£	£	£
FIXED ASSETS				
Tangible assets	6	1,118		1,316
CURRENT ASSETS				
Cash at bank and in hand		953		645
CREDITORS: amounts falling due within one year		55,620		62,202
		-----		-----
NET CURRENT LIABILITIES		54,667		61,557
		-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES		(53,549)		(60,241)
		-----		-----
NET LIABILITIES		(53,549)		(60,241)
		-----		-----
CAPITAL AND RESERVES				
Called up share capital		2		2
Profit and loss account		(53,551)		(60,243)
		-----		-----
MEMBERS DEFICIT		(53,549)		(60,241)
		-----		-----

These abridged financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the period ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

BESPOKE OPENING SECURITY SOLUTIONS LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION *(continued)*

31 August 2017

These abridged financial statements were approved by the board of directors and authorised for issue on 5 October 2017 , and are signed on behalf of the board by:

Mrs S J Pierrepont

Mr K Pierrepont

Director

Director

Company registration number: 05249847

BESPOKE OPENING SECURITY SOLUTIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1 Derby Road, Eastwood, Nottingham, NG163PA.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 9.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances .

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Equipment	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

4. Employee numbers

The average number of persons employed by the company during the period amounted to 2 (2016: 2).

5. Profit before taxation

Profit/(loss) before taxation is stated after charging:

	Period from 1 May 16 to 31 Aug 17	Year to 30 Apr 16
	£	£
Depreciation of tangible assets	198	232
	----	----

6. Tangible assets

	£
Cost	
At 1 May 2016 and 31 August 2017	8,319

Depreciation	
At 1 May 2016	7,003
Charge for the period	198

At 31 August 2017	7,201

Carrying amount	
At 31 August 2017	1,118

At 30 April 2016	1,316

7. Directors' advances, credits and guarantees

Included within creditors is an amount of £53,075 (2016: £53,266) owed to the directors. This amount is interest free, unsecured and repayable upon demand.

8. Related party transactions

There is a loan to Pollard Engineering Limited a company in which Mr and Mrs Pierrepont are directors and shareholders. The loan balance outstanding at 31 August 2017 was £73 (2016: £3,538).

9. Transition to FRS 102

These are the first abridged financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2015.

No transitional adjustments were required in equity or profit or loss for the year.

BESPOKE OPENING SECURITY SOLUTIONS LIMITED

MANAGEMENT INFORMATION

PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017

The following pages do not form part of the abridged financial statements.

BESPOKE OPENING SECURITY SOLUTIONS LIMITED
CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF
DIRECTORS ON THE PREPARATION OF THE UNAUDITED
STATUTORY ABRIDGED FINANCIAL STATEMENTS OF BESPOKE
OPENING SECURITY SOLUTIONS LIMITED

PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abridged financial statements of Bespoke Opening Security Solutions Limited for the period ended 31 August 2017, which comprise the abridged statement of comprehensive income, abridged statement of financial position 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 at www.icaew.com/en/membership/regulations-standards-and-guidance. Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation.

PELLS Chartered accountant

1 Derby Road Eastwood Nottingham NG16 3PA

5 October 2017

BESPOKE OPENING SECURITY SOLUTIONS LIMITED

DETAILED ABRIDGED INCOME STATEMENT

PERIOD FROM 1 MAY 2016 TO 31 AUGUST 2017

	Period from 1 May 16 to 31 Aug 17 £	Year to 30 Apr 16 £
TURNOVER	8,001	2,792
	-----	-----
GROSS PROFIT	8,001	2,792
OVERHEADS		
ADMINISTRATIVE EXPENSES		
Bank loan interest	871	842
Accountancy fees	240	330
Directors salaries	-	11,272
Depreciation of tangible assets	198	232
	-----	-----
	1,309	12,676
	-----	-----
OPERATING PROFIT/(LOSS)	6,692	(9,884)
	-----	-----
PROFIT/(LOSS) BEFORE TAXATION	6,692	(9,884)
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