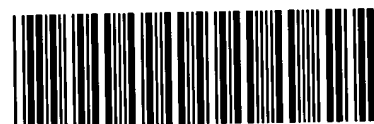


COMPANY REGISTRATION NUMBER 04539821

BEA BUILDING PRODUCTS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 SEPTEMBER 2016

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BEA BUILDING PRODUCTS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016

CONTENTS

PAGES

Abbreviated balance sheet

1

Notes to the abbreviated accounts

2 to 3

BEA BUILDING PRODUCTS LIMITED

ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2016

	Note	£	2016 £	2015 £
FIXED ASSETS	2			
Tangible assets			8,292	7,074
CURRENT ASSETS				
Stocks		85,259		140,591
Debtors		686,857		341,614
Cash at bank and in hand		356,886		574,578
		<u>1,129,002</u>		<u>1,056,783</u>
CREDITORS: Amounts falling due within one year		<u>605,149</u>		<u>588,560</u>
NET CURRENT ASSETS			<u>523,853</u>	<u>468,223</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>532,145</u>	<u>475,297</u>
PROVISIONS FOR LIABILITIES			<u>1,658</u>	<u>1,237</u>
			<u>530,487</u>	<u>474,060</u>
CAPITAL AND RESERVES				
Called up equity share capital	3		12,300	12,300
Profit and loss account			518,187	461,760
SHAREHOLDERS' FUNDS			<u>530,487</u>	<u>474,060</u>

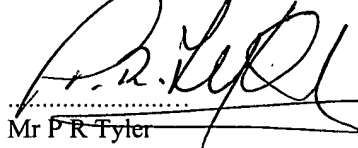
For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 8/6/17, and are signed on their behalf by:


Mr P R Tyler

Company Registration Number: 04539821

The notes on pages 2 to 3 form part of these abbreviated accounts.

BEA BUILDING PRODUCTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR-ENDED 30-SEPTEMBER 2016

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents goods sold during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Office equipment	-	33% reducing balance

Stocks

Stocks are valued at the lower of cost based on net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

BEA BUILDING PRODUCTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES *(continued)*

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Factored debts

Factored debts are shown on the balance sheet as an asset of the company and a corresponding liability is shown in respect of the proceeds received from the factor. The interest element of the factors charge is recognised as it accrues and is charged to the profit and loss account in the relevant period.

Grants

Grant income is recognised as it is received.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 October 2015	35,270
Additions	<u>4,376</u>
At 30 September 2016	<u>39,646</u>
DEPRECIATION	
At 1 October 2015	28,196
Charge for year	<u>3,158</u>
At 30 September 2016	<u>31,354</u>
NET BOOK VALUE	
At 30 September 2016	<u>8,292</u>
At 30 September 2015	<u>7,074</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>12,300</u>	<u>12,300</u>	<u>12,300</u>	<u>12,300</u>
