

BEN MANAGEMENT SERVICES LIMITED

Abbreviated accounts

Registered number SC072000

31 March 2011

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BALANCE SHEET

As at 31 March 2011

	Note	2011 £	2010 £
FIXED ASSETS			
Tangible assets	2	116,954	126,362
CURRENT ASSETS			
Debtors		117,603	102,878
Cash at bank and in hand		<u>40,049</u>	<u>23,250</u>
		157,652	126,128
CURRENT LIABILITIES			
Creditors – Amounts falling due within one year		<u>(249,987)</u>	<u>(186,071)</u>
NET CURRENT LIABILITIES		<u>(92,335)</u>	<u>(59,943)</u>
NET ASSETS		<u>24,619</u>	<u>66,419</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>24,519</u>	<u>66,319</u>
SHAREHOLDER FUNDS		<u>24,619</u>	<u>66,419</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and were approved and authorised for issue by the Board on 3 October 2011 and were signed on its behalf by:



C W Young

Director

Notes

1 ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost accounting rules and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on the going concern basis. The Directors have carefully considered the current trading of the business and the financial and other resources available to the company and believe that preparing the accounts on this basis is appropriate.

Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction.

Tangible assets and depreciation

Tangible assets are stated at cost, less depreciation. Depreciation is calculated on a straight-line basis to write off the cost of assets net of estimated residual value over their estimated useful lives as follows:-

Tenant's improvements	- 15 years
Motor vehicles	- 3 years
Computer equipment	- 3 years
Fixtures and fittings	- 10 years

Leases

Expenditure under operating leases is charged to profit and loss account on a straight-line basis over the life of the lease.

Taxation

Provision for corporation tax is made on taxable profits at the appropriate corporation tax rate.

Deferred taxation

Deferred taxation is recognised in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by the Financial Reporting Standard for Smaller Entities.

Notes *(continued)***2 TANGIBLE ASSETS**

	£
Cost	
At beginning of year	281,080
Additions	12,234
At end of year	293,314
Depreciation	
At beginning of year	154,718
Charge for year	21,642
At end of year	176,360
Net book value	
At end of year	116,954
At beginning of year	126,362

3 CALLED UP SHARE CAPITAL

	<u>Year to</u> <u>31 March</u> <u>2011</u>	<u>Year to</u> <u>31 March</u> <u>2010</u>
Authorised:		
1,000,000 ordinary shares of £1 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid:	<u>100</u>	<u>100</u>

4 ULTIMATE PARENT COMPANY

The ultimate parent company is E G Thomson (Holdings) Limited which is incorporated in Great Britain and registered in Scotland. Copies of the parent company's financial statements are available from Companies House, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh EH3 9FF.

5 ULTIMATE CONTROL

The directors believe the company has no ultimate controlling party.



HENDERSON LOGGIE

Chartered Accountants

34 Melville Street
Edinburgh
EH3 7HA

Independent auditors' report to the shareholder of Ben Management Services Limited under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 1 to 3 together with the financial statements of Ben Management Services Limited for the year ended 31 March 2011 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 499 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to them in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Andrew Niblock (Senior Statutory Auditor)

**For and on behalf of Henderson Loggie
Statutory Auditors
Edinburgh**

3 October 2011