

COMPANY REGISTRATION NUMBER 01150237

**BRITISH APPROVALS SERVICE FOR CABLES
COMPANY LIMITED BY GUARANTEE
ABBREVIATED ACCOUNTS
31 MARCH 2014**



GARNERS
Chartered Accountants & Statutory Auditor
100a High Street
Hampton
Middlesex
TW12 2ST

**BRITISH APPROVALS SERVICE FOR CABLES
COMPANY LIMITED BY GUARANTEE**

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2014

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**BRITISH APPROVALS SERVICE FOR CABLES
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO BRITISH APPROVALS
SERVICE FOR CABLES**

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of British Approvals Service For Cables for the year ended 31 March 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 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 it in a special auditor's 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 for our work, for this report, or for the opinions we have formed.

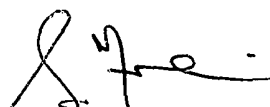
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

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.

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 prepared 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.



STEPHEN W FRANCIS FCA (Senior
Statutory Auditor)
For and on behalf of
GARNERS
Chartered Accountants
& Statutory Auditor

100a High Street
Hampton
Middlesex
TW12 2ST

.....23/9/14.

**BRITISH APPROVALS SERVICE FOR CABLES
COMPANY LIMITED BY GUARANTEE**

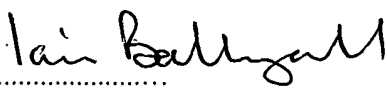
ABBREVIATED BALANCE SHEET

31 MARCH 2014

	Note	2014	2013
		£	£
FIXED ASSETS	2		
Tangible assets		865,313	627,435
Investments		<u>200</u>	<u>200</u>
		865,513	627,635
CURRENT ASSETS			
Debtors		442,531	396,171
Cash at bank and in hand		<u>647,808</u>	<u>856,246</u>
		1,090,339	1,252,417
CREDITORS: Amounts falling due within one year		<u>1,312,532</u>	<u>1,234,728</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(222,193)</u>	<u>17,689</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		643,320	645,324
CREDITORS: Amounts falling due after more than one year		<u>112,852</u>	<u>165,533</u>
		<u>530,468</u>	<u>479,791</u>
RESERVES	3		
Profit and loss account		<u>530,468</u>	<u>479,791</u>
MEMBERS' FUNDS		<u>530,468</u>	<u>479,791</u>

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 23/9/14, and are signed on their behalf by:


I BALLINGALL (CHAIRMAN)

Company Registration Number: 01150237

The notes on pages 3 to 4 form part of these abbreviated accounts.

**BRITISH APPROVALS SERVICE FOR CABLES
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2014

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 April 2008).

Turnover

Turnover represents the total invoice value, excluding value added tax, of fees for certification, approval, testing and licensing where the work has been undertaken during the year.

Those amounts which have been invoiced to customers but which relates to work to be undertaken in the future are classified as deferred income and carried forward as creditors falling due within a year.

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:

Leasehold Improvements	-	over lease term of 10 years
Office Equipment	-	2-5 years straight line
Plant and Machinery	-	5 years straight line

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**BRITISH APPROVALS SERVICE FOR CABLES
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2014

2. FIXED ASSETS

	Tangible Assets £	Investments £	Total £
COST			
At 1 April 2013	820,435	200	820,635
Additions	420,677	–	420,677
At 31 March 2014	<u>1,241,112</u>	<u>200</u>	<u>1,241,312</u>
DEPRECIATION			
At 1 April 2013	193,000	–	193,000
Charge for year	182,799	–	182,799
At 31 March 2014	<u>375,799</u>	<u>–</u>	<u>375,799</u>
NET BOOK VALUE			
At 31 March 2014	<u>865,313</u>	<u>200</u>	<u>865,513</u>
At 31 March 2013	<u>627,435</u>	<u>200</u>	<u>627,635</u>

The company owns 100% of the issued share capital of BASEC Limited and BASEC Laboratories Limited, both companies were incorporated in Great Britain and registered in England and Wales. These companies were dormant during the year.

3. COMPANY LIMITED BY GUARANTEE

The company is a company limited by guarantee and at 31 March 2014 had three members who each had undertaken to contribute, if necessary, to the assets of the company in the event of it being wound up whilst a member, or within one year of ceasing to be a member, up to an amount not exceeding £1.