

**BELLEVILLE SPRINGS LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR**  
**31 MAY 2013**



**RIGBEY HARRISON**  
Chartered Accountants & Statutory Auditor  
4 Church Green East,  
Redditch,  
Worcs,  
B98 8BT

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# **BELLEVILLE SPRINGS LTD**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2013**

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**BELLEVILLE SPRINGS LTD**  
**INDEPENDENT AUDITOR'S REPORT TO BELLEVILLE SPRINGS LTD**  
**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Belleville Springs Ltd for the year ended 31 May 2013 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 DIRECTOR AND AUDITOR**

The director is 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 to be delivered 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.



**MICHAEL HOLDER**  
(Senior Statutory Auditor)  
For and on behalf of  
**RIGBEY HARRISON**  
Chartered Accountants  
& Statutory Auditor

4 Church Green East,  
Redditch,  
Worcs,  
B98 8BT

24 October 2013

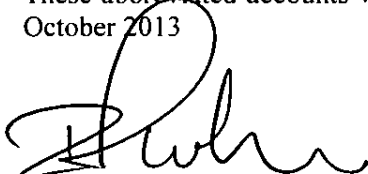
**BELLEVILLE SPRINGS LTD**  
**ABBREVIATED BALANCE SHEET**

**31 MAY 2013**

	Note	2013 £	2012 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		11,122	20,324
<b>CURRENT ASSETS</b>			
Debtors		1,778,747	1,484,001
Cash at bank and in hand		557,805	508,467
		<u>2,336,552</u>	<u>1,992,468</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>134,988</u>	<u>95,080</u>
<b>NET CURRENT ASSETS</b>		<u>2,201,564</u>	<u>1,897,388</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,212,686</u>	<u>1,917,712</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>1,122</u>	<u>2,923</u>
		<u>2,211,564</u>	<u>1,914,789</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	500	500
Profit and loss account		2,211,064	1,914,289
<b>SHAREHOLDERS' FUNDS</b>		<u>2,211,564</u>	<u>1,914,789</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 21 October 2013



I R Whitehead  
Director

Company Registration Number 01337456

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

**BELLEVILLE SPRINGS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2013**

**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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. Turnover is recognised when goods are physically delivered to the customer

**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

Fixtures & Fittings	-	15%/25% Reducing balance
Motor Vehicles	-	25% Reducing balance

**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**

Provision is made for taxation deferred on the incremental liability approach in respect of all timing differences between the incidence of income and expenditure for taxation and accounts purposes that have originated but not reversed at the balance sheet date. Provision is made for future taxation on gains on revalued assets only where a binding commitment to dispose of the asset exists at the year end in respect of which the gain or loss has been recognised

**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

**BELLEVILLE SPRINGS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MAY 2013**

**1. ACCOUNTING POLICIES** *(continued)*

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into, either as financial assets, financial liabilities or equity interests. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 June 2012	48,043
Disposals	<u>(13,021)</u>
<b>At 31 May 2013</b>	<b><u>35,022</u></b>
<b>DEPRECIATION</b>	
At 1 June 2012	27,719
Charge for year	3,709
On disposals	<u>(7,528)</u>
<b>At 31 May 2013</b>	<b><u>23,900</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 May 2013</b>	<b><u>11,122</u></b>
At 31 May 2012	<u>20,324</u>

**3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2013</b>		<b>2012</b>	
	No	£	No	£
500 Ordinary shares of £1 each	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>

**4. ULTIMATE PARENT COMPANY**

The company is a subsidiary of Springmasters Ltd, an unlisted company registered in England and Wales. Copies of the group accounts can be obtained from Companies House, Crown Way, Mandy, Cardiff.