

By-Pass Filtration Limited

Abbreviated Accounts

for the Year Ended 31 October 2014

By-Pass Filtration Limited
Abbreviated Balance Sheet at 31 October 2014

	Note	2014 £	2013 £
Current assets			
Debtors		149,568	138,269
Cash at bank and in hand		<u>13,563</u>	<u>3,743</u>
		163,131	142,012
Creditors: Amounts falling due within one year		<u>(117,996)</u>	<u>(116,937)</u>
Net assets		<u><u>45,135</u></u>	<u><u>25,075</u></u>
Capital and reserves			
Called up share capital	<u>2</u>	9	9
Profit and loss account		<u>45,126</u>	<u>25,066</u>
Shareholders' funds		<u><u>45,135</u></u>	<u><u>25,075</u></u>

For the year ending 31 October 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the director and authorised for issue on 30 July 2015.

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B.M. Cornett

Director

Company Registration Number: 02501145

The notes on page 2 form an integral part of these financial statements.

By-Pass Filtration Limited
Notes to the Abbreviated Accounts for the Year Ended 31 October 2014

1 Accounting policies

Basis of preparation

The full accounts, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	9	9	9	9

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