

COMPANY REGISTRATION NUMBER 05403810

**BUSINESS PARADIGMS ORGANISATIONAL  
DEVELOPMENT LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**31 MARCH 2013**

**SLAVEN JEFFCOTE LLP**  
Chartered Certified Accountants  
1 Lumley Street  
Mayfair  
London  
W1K 6TT

TUESDAY



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31/12/2013  
COMPANIES HOUSE

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**BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT  
LIMITED**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2013**

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**BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT  
LIMITED**

**OFFICERS AND PROFESSIONAL ADVISERS**

<b>The director</b>	J M Rommes
<b>Company secretary</b>	JD Secretariat Limited
<b>Registered office</b>	1 Lumley Street Mayfair London W1K 6TT
<b>Accountants</b>	Slaven Jeffcote LLP Chartered Certified Accountants 1 Lumley Street Mayfair London W1K 6TT

**BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT  
LIMITED**

**DIRECTOR'S REPORT**

**YEAR ENDED 31 MARCH 2013**

The director presents his report and the unaudited financial statements of the company for the year ended 31 March 2013

**PRINCIPAL ACTIVITIES**

The principal activity of the company during the year was that of management consultancy

**DIRECTOR**

The director who served the company during the year was as follows

J M Rommes

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption

Registered office  
1 Lumley Street  
Mayfair  
London  
W1K 6TT

Signed by order of the director



JD SECRETARIAT LIMITED  
Company Secretary

Approved by the director on 23/12/2013

**BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT  
LIMITED**

**REPORT TO THE DIRECTOR ON THE PREPARATION OF THE  
UNAUDITED STATUTORY ACCOUNTS OF BUSINESS PARADIGMS  
ORGANISATIONAL DEVELOPMENT LIMITED**

**YEAR ENDED 31 MARCH 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Business Paradigms Organisational Development Limited for the year ended 31 March 2013 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www accaglobal com/en/member/professional-standards/rules-standards/acca-rulebook html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html)

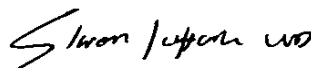
This report is made solely to the director of Business Paradigms Organisational Development Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Business Paradigms Organisational Development Limited and state those matters that we have agreed to state to him in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www2 accaglobal com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Business Paradigms Organisational Development Limited and its director for our work or for this report.

It is your duty to ensure that Business Paradigms Organisational Development Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Business Paradigms Organisational Development Limited. You consider that Business Paradigms Organisational Development Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Business Paradigms Organisational Development Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

1 Lumley Street  
Mayfair  
London  
W1K 6TT

23/12/2013



SLAVEN JEFFCOTE LLP  
Chartered Certified Accountants

**BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT  
LIMITED**

**PROFIT AND LOSS ACCOUNT**

**YEAR ENDED 31 MARCH 2013**

	Note	2013 £	2012 £
<b>TURNOVER</b>		<b>85,999</b>	<b>85,500</b>
Administrative expenses		<b>51,571</b>	41,764
Other operating income	<b>2</b>	<b>(75)</b>	–
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>34,503</b>	<b>43,736</b>
Tax on profit on ordinary activities	<b>4</b>	<b>6,674</b>	8,154
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<b><u>27,829</u></b>	<b><u>35,582</u></b>

The notes on pages 6 to 9 form part of these financial statements

# BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT LIMITED

## BALANCE SHEET

31 MARCH 2013

	Note	2013 £	£	2012 £
<b>FIXED ASSETS</b>				
Tangible assets	6		<u>4,133</u>	<u>2,834</u>
<b>CURRENT ASSETS</b>				
Cash at bank		43,115		31,435
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>11,807</u>		<u>18,331</u>
<b>NET CURRENT ASSETS</b>			<u>31,308</u>	<u>13,104</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>35,441</u>	<u>15,938</u>
<b>CREDITORS: Amounts falling due after more than one year</b>	8		<u>6,674</u>	<u>—</u>
			<u>28,767</u>	<u>15,938</u>
<b>CAPITAL AND RESERVES</b>				
Called-up equity share capital	11		1	1
Profit and loss account	12		<u>28,766</u>	<u>15,937</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>28,767</u>	<u>15,938</u>

For the year ended 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

### Director's 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 director acknowledges his responsibility 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 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These accounts were approved and signed by the director and authorised for issue on

23/12/2013



J M ROMMES

Company Registration Number 05403810

The notes on pages 6 to 9 form part of these financial statements

# **BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 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**

Turnover represents the amounts receivable, excluding VAT, by the company for services provided during the 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

Fixtures & Fittings                      -    25% straight line

#### **Financial instruments**

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

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### **2. OTHER OPERATING INCOME**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other operating income	<b>75</b>	<b>—</b>



# BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31 MARCH 2013**

### 3. OPERATING PROFIT

Operating profit is stated after charging

	2013 £	2012 £
Director's remuneration	11,241	10,000
Depreciation of owned fixed assets	<u>1,693</u>	<u>944</u>

### 4. TAXATION ON ORDINARY ACTIVITIES

#### (a) Analysis of charge in the year

	2013 £	2012 £
Current tax		
UK Corporation tax based on the results for the year at 20% (2012 - 20%)	<u>6,674</u>	<u>8,154</u>
Total current tax	<u>6,674</u>	<u>8,154</u>

#### (b) Factors affecting current tax charge

The tax assessed on the profit on ordinary activities for the year is higher than the standard rate of corporation tax in the UK of 20% (2012 - 20%)

	2013 £	2012 £
Profit on ordinary activities before taxation	<u>34,503</u>	<u>43,736</u>
Profit on ordinary activities by rate of tax	6,901	8,154
Expenses not deductible for tax purposes	41	-
Capital allowances for period in excess of depreciation	<u>(268)</u>	<u>-</u>
Total current tax (note 4(a))	<u>6,674</u>	<u>8,154</u>

### 5. DIVIDENDS

#### Equity dividends

	2013 £	2012 £
Paid		
Equity dividends	<u>15,000</u>	<u>15,000</u>

# BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31 MARCH 2013**

### 6. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
<b>COST</b>	
At 1 April 2012	5,327
Additions	<u>2,992</u>
<b>At 31 March 2013</b>	<u><b>8,319</b></u>
<b>DEPRECIATION</b>	
At 1 April 2012	2,493
Charge for the year	<u>1,693</u>
<b>At 31 March 2013</b>	<u><b>4,186</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2013</b>	<u><b>4,133</b></u>
At 31 March 2012	<u>2,834</u>

### 7. CREDITORS: Amounts falling due within one year

	2013 £	2012 £
Trade creditors	1,824	8,154
Other taxation and social security	8,203	7,057
Other creditors	<u>1,780</u>	<u>3,120</u>
	<u><b>11,807</b></u>	<u><b>18,331</b></u>

### 8. CREDITORS: Amounts falling due after more than one year

	2013 £	2012 £
Other creditors	<u>6,674</u>	<u>–</u>

### 9. TRANSACTIONS WITH THE DIRECTOR

During the year the company advanced to J M Rommes of £16,359, out of which £16,057 were repaid to the company during the year. At the year end date J M Rommes owed the company £530 (2012 £832)

During the year the company paid dividends to J M Rommes of £15,000 (2012 £15,000)

### 10. RELATED PARTY TRANSACTIONS

The company was under the control of J M Rommes throughout the current and previous year. J M Rommes is the managing director and majority shareholder.

# BUSINESS PARADIGMS ORGANISATIONAL DEVELOPMENT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

### 11. SHARE CAPITAL

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

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

### 12. PROFIT AND LOSS ACCOUNT

	2013	2012
	£	£
Balance brought forward	15,937	(4,645)
Profit for the financial year	27,829	35,582
Equity dividends	<u>(15,000)</u>	<u>(15,000)</u>
Balance carried forward	<u>28,766</u>	<u>15,937</u>