

Registration number: 07603859

BDS Western Limited

Unaudited Abbreviated Accounts
for the Year Ended 28 February 2014



Neil Wilson & Co Chartered Accountants
42a Walnut Road
Torquay
Devon
TQ2 6HS

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
BDS Western Limited
for the Year Ended 28 February 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BDS Western Limited for the year ended 28 February 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of BDS Western Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of BDS Western Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BDS Western Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that BDS Western 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 loss of BDS Western Limited. You consider that BDS Western 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 BDS Western 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.

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Neil Wilson & Co Chartered Accountants
42a Walnut Road
Torquay
Devon
TQ2 6HS
19 November 2014

BDS Western Limited
(Registration number: 07603859)
Abbreviated Balance Sheet at 28 February 2014

	Note	28 February 2014 £	28 February 2013 £
Fixed assets			
Tangible fixed assets		<u>1,223</u>	
Current assets			
Stocks		52,345	28,000
Debtors		14,355	42,052
Cash at bank and in hand		<u>10,358</u>	
		77,058	70,052
Creditors: Amounts falling due within one year		<u>(78,277)</u>	<u>(73,372)</u>
Net current liabilities		<u>(1,219)</u>	<u>(3,320)</u>
Net assets/(liabilities)		<u>4</u>	<u>(3,320)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		<u>2</u>	<u>(3,322)</u>
Shareholders' funds/(deficit)		<u>4</u>	<u>(3,320)</u>

For the year ending 28 February 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 directors acknowledge their 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 .

Approved by the Board on 19 November 2014 and signed on its behalf by:



Mr David Shopland
Director

BDS Western Limited

Notes to the Abbreviated Accounts for the Year Ended 28 February 2014

1 Accounting policies

Basis of preparation

The full financial statements, 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).

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance basis

Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	1,631	1,631
At 28 February 2014	1,631	1,631
Depreciation		
Charge for the year	408	408
At 28 February 2014	408	408
Net book value		
At 28 February 2014	1,223	1,223

BDS Western Limited

Notes to the Abbreviated Accounts for the Year Ended 28 February 2014

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3 Share capital

Allotted, called up and fully paid shares

	28 February 2014		28 February 2013	
	No.	£	No.	£
Ordinary of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

4 Related party transactions

Directors' advances and credits

	Year ended 28 February 2014 Advance/ Credit £	Year ended 28 February 2014 Repaid £	1 April 2012 to 28 February 2013 Advance/ Credit £	1 April 2012 to 28 February 2013 Repaid £
Mr David Shopland	<u>(26,091)</u>	<u>-</u>	<u>(31,234)</u>	<u>-</u>
Mr James Shopland	<u>(20,152)</u>	<u>-</u>	<u>(22,888)</u>	<u>-</u>