

# BDS Western Limited

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2015

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

**BDS Western Limited**  
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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 2015**

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 2015 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](http://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](http://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.

.....

Neil Wilson & Co Chartered Accountants  
42a Walnut Road  
Torquay  
Devon  
TQ2 6HS  
12 October 2015

**BDS Western Limited**  
**(Registration number: 07603859)**  
**Abbreviated Balance Sheet at 28 February 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets		917	1,223
<b>Current assets</b>			
Stocks		14,000	52,345
Debtors		44,434	14,355
Cash at bank and in hand		253	10,358
		58,687	77,058
Creditors: Amounts falling due within one year		(93,215)	(78,277)
Net current liabilities		(34,528)	(1,219)
Net (liabilities)/assets		(33,611)	4
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		(33,613)	2
Shareholders' (deficit)/funds		(33,611)	4

For the year ending 28 February 2015 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 12 October 2015 and signed on its behalf by:

.....  
Mr David Shopland  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**BDS Western Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 28 February 2015**  
*..... continued*

**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).

**Going concern**

The principal creditor of the company is the director's and they have promised their support for the company for the foreseeable future.

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor vehicles	25% reducing balance basis

**Stock and work in progress**

Stock is 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.

**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.

**BDS Western Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 28 February 2015**  
..... continued

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 March 2014	1,631	1,631
At 28 February 2015	1,631	1,631
<b>Depreciation</b>		
At 1 March 2014	408	408
Charge for the year	306	306
At 28 February 2015	714	714
<b>Net book value</b>		
At 28 February 2015	917	917
At 28 February 2014	1,223	1,223

**3 Share capital**

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

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	2	2	2	2

**4 Related party transactions**

**Directors' advances and credits**

	<b>2015</b>		<b>2015</b>		<b>2014</b>		<b>2014</b>
	<b>Advance/</b>		<b>Repaid</b>		<b>Advance/</b>		<b>Repaid</b>
	<b>Credit</b>		<b>£</b>		<b>Credit</b>		<b>£</b>
	<b>£</b>				<b>£</b>		
<b>Mr David Shopland</b>							
	(52,338)	-		(26,091)		-	
	=====			=====			
<b>Mr James Shopland</b>							
	(35,589)	-		(20,152)		-	
	=====			=====			