

Business Breakthrough Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

Business Breakthrough Limited Contents

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Business Breakthrough Limited
(Registration number: 09019877)
Abbreviated Balance Sheet at 30 April 2015

	Note	2015 £
Fixed assets		
Tangible fixed assets		383
Current assets		
Debtors		15,300
Cash at bank and in hand		83,477
		98,777
Creditors: Amounts falling due within one year		(28,715)
Net current assets		70,062
Total assets less current liabilities		70,445
Provisions for liabilities		(77)
Net assets		70,368
Capital and reserves		
Called up share capital	<u>3</u>	100
Profit and loss account		70,268
Shareholders' funds		70,368

For the year ending 30 April 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 11 July 2015 and signed on its behalf by:

.....
Mr Paul William Baker
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Business Breakthrough Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 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).

Turnover

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

Depreciation

Depreciation is charged on fixed assets on the following basis:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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	511	511
At 30 April 2015	511	511
Depreciation		
Charge for the year	128	128
At 30 April 2015	128	128
Net book value		
At 30 April 2015	383	383

Business Breakthrough Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2015
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2015	
	No.	£
Ordinary shares of £1 each	100	100
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New shares allotted

During the year 100 ordinary shares having an aggregate nominal value of £100 were allotted for an aggregate consideration of £100. The shares were issued on incorporation.

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