

Company Number: NI015588

BPF Distributors and Pumps Limited
Unaudited Abridged Financial Statements
for the year ended 31 October 2019

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BPF Distributors and Pumps Limited

CONTENTS

	Page
Abridged Balance Sheet	3
Notes to the Financial Statements	4 - 5

BPF Distributors and Pumps Limited

Company Number: NI015588

ABRIDGED BALANCE SHEET

as at 31 October 2019

	Notes	2019 £	2018 £
Current Assets			
Debtors		-	16,092
Cash and cash equivalents		27,395	117,155
		<u>27,395</u>	<u>133,247</u>
Creditors: Amounts falling due within one year		-	(6,980)
Net Current Assets		<u>27,395</u>	<u>126,267</u>
Total Assets less Current Liabilities		<u>27,395</u>	<u>126,267</u>
Capital and Reserves			
Called up share capital		6,500	6,500
Other reserves		3,500	3,500
Profit and Loss Account		17,395	116,267
Equity attributable to owners of the company		<u>27,395</u>	<u>126,267</u>

These abridged financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

The company has taken advantage of the exemption under section 444 not to file the Abridged Profit and Loss Account and Directors' Report.

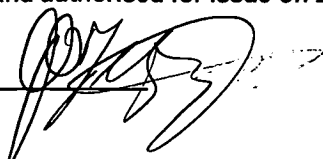
For the financial year ended 31 October 2019 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board and authorised for issue on 20 January 2020 and signed on its behalf by

James O. Fitzsimons
Director



BPF Distributors and Pumps Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 October 2019

1. GENERAL INFORMATION

BPF Distributors and Pumps Limited is a company limited by shares incorporated in United Kingdom

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the period ended 31 October 2019 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006.

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	- 25% reducing balance
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company does not operates a defined contribution pension scheme.

BPF Distributors and Pumps Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 31 October 2019

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. GOING CONCERN

The company has ceased trading.

4. EMPLOYEES

The average monthly number of employees, including directors, during the year was 0.00|0, (2018 - 8).

	2019 Number	2018 Number
Administration	-	3
Distribution	-	5
	-	8

5. TANGIBLE FIXED ASSETS

	Motor vehicles	Total
	£	£
Cost or Valuation		
At 31 October 2019	1	1
Depreciation		
At 31 October 2019	1	1
Net book value		
At 31 October 2019	-	-