

BP Tutoring Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2014

BP Tutoring Limited
Contents

Abbreviated Balance Sheet



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Notes to the Abbreviated Accounts



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BP Tutoring Limited
(Registration number: 07302666)
Abbreviated Balance Sheet at 31 July 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets	<u>2</u>	<u>541</u>	<u>844</u>
Current assets			
Debtors		10,546	10,210
Cash at bank and in hand		<u>2,227</u>	<u>4,567</u>
		12,773	14,777
Creditors: Amounts falling due within one year		<u>(2,975)</u>	<u>(3,897)</u>
Net current assets		<u>9,798</u>	<u>10,880</u>
Total assets less current liabilities		<u><u>10,339</u></u>	<u><u>11,724</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		<u>10,338</u>	<u>11,723</u>
Shareholders' funds		<u><u>10,339</u></u>	<u><u>11,724</u></u>

For the year ending 31 July 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 director acknowledges her 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 director on 15 December 2014

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Mrs R M Pengilly
Director

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

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 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:

Asset class	Depreciation method and rate
Office equipment	20% Straight line basis

Deferred tax

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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.

BP Tutoring Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2014
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 August 2013	1,513	1,513
At 31 July 2014	1,513	1,513
Depreciation		
At 1 August 2013	669	669
Charge for the year	303	303
At 31 July 2014	972	972
Net book value		
At 31 July 2014	541	541
At 31 July 2013	844	844

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

4 Related party transactions

Director's advances and credits

	2014 Advance/ Credit £	2014 Repaid	2013 Advance/ Credit £	2013 Repaid £
Mrs R M Pengilly				
Short term loan	12,727	12,391	9,710	9,315

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