

Abbreviated Accounts for the Year Ended 31 October 2014

for

Business Point Limited

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for the Year Ended 31 October 2014**

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Business Point Limited
Company Information
for the Year Ended 31 October 2014

DIRECTOR: S H Roberts

REGISTERED OFFICE: Hilbre Business Park Carr Lane
Hoylake
Wirral
Merseyside
CH47 4AZ

REGISTERED NUMBER: 06738503 (England and Wales)

ACCOUNTANTS: Cobham Murphy Limited
116 Duke Street
Liverpool
Merseyside
L1 5JW

Business Point Limited (Registered number: 06738503)

**Abbreviated Balance Sheet
31 October 2014**

	Notes	31.10.14 £	£	31.10.13 £	£
FIXED ASSETS					
Tangible assets	2		1,761		1,847
CURRENT ASSETS					
Debtors		1,242		155	
Cash at bank		<u>2,289</u>		<u>2,588</u>	
		3,531		2,743	
CREDITORS					
Amounts falling due within one year		<u>21,214</u>		<u>17,714</u>	
NET CURRENT LIABILITIES			<u>(17,683)</u>		<u>(14,971)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(15,922)</u>		<u>(13,124)</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>(15,923)</u>		<u>(13,125)</u>
SHAREHOLDERS' FUNDS			<u>(15,922)</u>		<u>(13,124)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 31 July 2015 and were signed by:

S H Roberts - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 October 2014**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 15% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2013	4,164
Additions	<u>225</u>
At 31 October 2014	<u>4,389</u>
DEPRECIATION	
At 1 November 2013	2,317
Charge for year	<u>311</u>
At 31 October 2014	<u>2,628</u>
NET BOOK VALUE	
At 31 October 2014	<u>1,761</u>
At 31 October 2013	<u>1,847</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.14 £	31.10.13 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

4. ULTIMATE PARENT COMPANY

At the balance sheet date Business Point Limited is a wholly owned subsidiary of Hilbre Estates Limited.

5. RELATED PARTY DISCLOSURES

During the period Business Point Limited was charged rent for a lease from Hilbre Estates Limited. Business Point Limited is a wholly owned subsidiary of Hilbre Estates Limited. The total rents charged by Hilbre Estates Limited in the year was £25,200 (2013 - £25,200).

6. CONTROLLING PARTY

At the balance sheet date the controlling party was Mr S H Roberts by virtue of his shareholding.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.