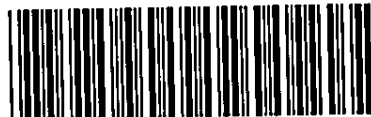


Company Registration No. 05521950 (England and Wales)

Beck Construction Limited

Abbreviated Accounts
For The Year Ended 31 March 2009

FRIDAY



AELDDH2I

A40

29/01/2010

389

COMPANIES HOUSE

BECK CONSTRUCTION LIMITED

CONTENTS

	Page
Independent auditors' report	1 - 2
Abbreviated balance sheet	3
Notes to the abbreviated accounts	4 - 6

BECK CONSTRUCTION LIMITED

INDEPENDENT AUDITORS' REPORT TO BECK CONSTRUCTION LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 3 to 6, together with the financial statements of Beck Construction Limited for the year ended 31 March 2009 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Other information

On 27 January 2010 we reported, as auditors of Beck Construction Limited, to the members on the financial statements prepared under section 226 of the Companies Act 1985 for the year ended 31 March 2009, and our report included the following paragraph:

BECK CONSTRUCTION LIMITED

INDEPENDENT AUDITORS' REPORT TO BECK CONSTRUCTION LIMITED (CONTINUED) UNDER SECTION 247B OF THE COMPANIES ACT 1985

Emphasis of matter

"Going concern

In forming our opinion, we have considered the adequacy of the disclosures made in note 1 of the financial statements concerning the recoverability of monies due from this company's parent company and the ongoing level of building contractor services required by the parent company and other third parties. In view of the significance of these uncertainties we consider that they should be drawn to your attention but our opinion is not qualified in this respect."

Garbutt & Elliott LLP

Garbutt & Elliott LLP

27 January 2010

**Chartered Accountants
Registered Auditors**

Arabesque House
Monks Cross Drive
Huntington
York
YO32 9GW

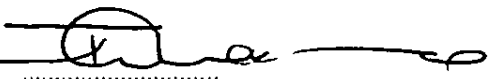
BECK CONSTRUCTION LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	2		7,880		106,720
Current assets					
Debtors		1,398,401		1,280,773	
Cash at bank and in hand		147		84	
		<u>1,398,548</u>		<u>1,280,857</u>	
Creditors: amounts falling due within one year	3	<u>(1,504,279)</u>		<u>(1,347,480)</u>	
Net current liabilities			(105,731)		(66,623)
Total assets less current liabilities			<u>(97,851)</u>		<u>40,097</u>
Capital and reserves					
Called up share capital	4		100,000		100,000
Profit and loss account			(197,851)		(59,903)
Shareholders' funds			<u>(97,851)</u>		<u>40,097</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board for issue on 26.1.10,


.....
J H Wilkinson
Director

BECK CONSTRUCTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

In preparing the financial statements the directors have been mindful of a number of factors, including the current economic climate, the availability of continued funding for the business and its ability to recover debts due from its parent company. The company operates in the construction sector for residential property which has suffered a well publicised and abrupt slow down, and where the rate of new property sales has fallen significantly through, amongst other things, a general lack of mortgage facilities being made available by the banks and other financial institutions to homebuyers and private consumers.

In response to these factors impacting the demand from its parent company for construction services, the company now operates on a much lower cost base for a much reduced scale of operational activity.

The company is dependent on its parent company being able to meet its debts as and when they fall due. The directors do recognise that even with payment in full from the parent company it will remain insolvent. However, with a reduced scale of activity and lower cost base inextricably linked with the careful strategy deployed by the parent company's directors to build out and sell its remaining sites, the directors are confident that the company will make operating profits in the foreseeable future. They also believe that the company will, with the working capital facilities made available to its parent company, continue to meet its debts as and when they fall due. Accordingly, the directors believe that the financial statements should continue to be prepared on a going concern basis.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	20% - 33% straight line
Office equipment	25% straight line
Motor vehicles	25% straight line

1.4 Pensions

The company contributes to individual personal pension plans. Contributions payable are charged to the profit and loss account in the year they are payable.

BECK CONSTRUCTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

1 Accounting policies

(Continued)

1.5 Deferred taxation

Full provision is made for deferred tax arising from timing differences existing at the balance sheet date where there exists an obligation to pay more, or right to pay less tax, with the following exceptions:

- Provision is made for tax on gains arising from revaluation of fixed assets, or gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

- Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be sufficient taxable profits from which the future reversal of the underlying timing difference can be deducted.

Deferred tax balances are not discounted and are calculated at the tax rates that are expected to apply in the period in which timing differences are expected to reverse.

2 Fixed assets

	Tangible assets £
Cost	
At 1 April 2008	162,608
Disposals	(134,268)
At 31 March 2009	28,340
Depreciation	
At 1 April 2008	55,888
On disposals	(66,786)
Charge for the year	31,358
At 31 March 2009	20,460
Net book value	
At 31 March 2009	7,880
At 31 March 2008	106,720

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £906,192 (2008 - £508,562).

BECK CONSTRUCTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

4	Share capital	2009 £	2008 £
	Authorised		
	100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
	Allotted, called up and fully paid		
	100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>

5 Ultimate parent company

The ultimate parent company is Beck Developments Limited, a company controlled by JH Wilkinson, a director of both companies.