

Company Registration No 05521950 (England and Wales)

Beck Construction Limited

**Abbreviated Accounts
For The Year Ended 31 March 2011**

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BECK CONSTRUCTION LIMITED

CONTENTS

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

BECK CONSTRUCTION LIMITED

INDEPENDENT AUDITORS' REPORT TO BECK CONSTRUCTION LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Beck Construction Limited for the year ended 31 March 2011 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report 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 the director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Alan Sidebottom (Senior Statutory Auditor)
for and on behalf of Garbutt & Elliott LLP

5 December 2011

Chartered Accountants
Statutory Auditor

Arabesque House
Monks Cross Drive
Huntington
York
YO32 9GW

BECK CONSTRUCTION LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		-		2,496
Current assets					
Debtors		762,258		1,695,260	
Cash at bank and in hand		-		300	
		<u>762,258</u>		<u>1,695,560</u>	
Creditors amounts falling due within one year	3	<u>(846,416)</u>		<u>(1,775,694)</u>	
Net current liabilities			(84,158)		(80,134)
Total assets less current liabilities			<u>(84,158)</u>		<u>(77,638)</u>
Capital and reserves					
Called up share capital	4		100,000		100,000
Profit and loss account			<u>(184,158)</u>		<u>(177,638)</u>
Shareholders' funds			<u>(84,158)</u>		<u>(77,638)</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 30 November 2011



J H Wilkinson
Director

Company Registration No. 05521950

BECK CONSTRUCTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

1 Accounting policies

1.1 Accounting convention

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

In preparing the financial statements the director has been continually mindful of a number of factors, including the current economic climate and the availability of continued funding for the business. The company continues to be dependent on its parent company being able to meet its debts as and when they fall due. The director recognises that even with payment in full from the parent company it will remain insolvent.

The company's scale of activity is linked to the strategy currently deployed by the parent company's directors, which strategy was in response to the adverse economic conditions over the last two years in residential property development. The director is confident that the company will make operating profits in the foreseeable future as and when the parent company requires construction services for the development of its sites. He also believes 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 director believes 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 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 director considers 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 periods in which the timing differences are expected to reverse.

BECK CONSTRUCTION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2011

2 Fixed assets

	Tangible assets £
Cost	
At 1 April 2010	28,340
Disposals	(8,285)
At 31 March 2011	<u>20,055</u>
Depreciation	
At 1 April 2010	25,844
On disposals	(8,285)
Charge for the year	2,496
At 31 March 2011	<u>20,055</u>
Net book value	
At 31 March 2011	<u>-</u>
At 31 March 2010	<u>2,496</u>

3 Creditors amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £119,332 (2010 - £865,839)

	2011 £	2010 £
4 Share capital		
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