
BECKSIDE DEVELOPMENTS LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 AUGUST 2016

Company Registration Number 08168564

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COMPANIES HOUSE

jwpcreeers llp
CHARTERED ACCOUNTANTS

BECKSIDE DEVELOPMENTS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2016

CONTENTS	PAGES
Report to the directors on the preparation of the unaudited statutory financial statements	1
Abbreviated Balance sheet	2
Notes to the Abbreviated accounts	3 to 4

BECKSIDE DEVELOPMENTS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BECKSIDE DEVELOPMENTS LIMITED

YEAR ENDED 31 AUGUST 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Beckside Developments Limited for the year ended 31 August 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of Beckside Developments Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Beckside Developments Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beckside Developments Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Beckside Developments Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Beckside Developments Limited. You consider that Beckside Developments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Beckside Developments Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



JWPCREERS LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York
YO10 5DQ

24 April 2017

BECKSIDE DEVELOPMENTS LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	2	4,146,649	3,973,433
CURRENT ASSETS			
Debtors		29,952	32,575
Cash at bank and in hand		80,185	248,319
		110,137	280,894
CREDITORS: Amounts falling due within one year		113,990	96,859
NET CURRENT (LIABILITIES)/ASSETS		(3,853)	184,035
TOTAL ASSETS LESS CURRENT LIABILITIES		4,142,796	4,157,468
CREDITORS: Amounts falling due after more than one year	3	4,191,182	4,268,463
		(48,386)	(110,995)
CAPITAL AND RESERVES			
Called up equity share capital	5	9	9
Profit and loss account		(48,395)	(111,004)
DEFICIT		(48,386)	(110,995)

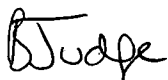
For the year ended 31 August 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 24 April 2017, and are signed on their behalf by:



Ms B M Judge

Company Registration Number: 08168564

The notes on pages 3 to 4 form part of these abbreviated accounts.

BECKSIDE DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost and they are not depreciated until completion.

Deferred taxation

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, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and 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 suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

BECKSIDE DEVELOPMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2016

1. ACCOUNTING POLICIES *(continued)*

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 September 2015	3,973,433
Additions	<u>173,216</u>
At 31 August 2016	<u>4,146,649</u>
DEPRECIATION	<u>-</u>
NET BOOK VALUE	
At 31 August 2016	<u>4,146,649</u>
At 31 August 2015	<u>3,973,433</u>

3. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2016 £	2015 £
Bank loans and overdrafts	<u>4,167,008</u>	<u>4,259,139</u>

4. TRANSACTIONS WITH THE DIRECTORS

The company has no ultimate controlling party, it was under the control of the directors throughout the current year.

Included in other creditors is £24,174 (2015 - £9,324) of the director's loan accounts. All loans are unsecured, interest free and repayable on demand.

5. SHARE CAPITAL

Allotted, called up and fully paid:

	2016 No.	£	2015 No.	£
Ordinary shares of £1 each	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>