

Castle BAY Construction Ltd

Unaudited Financial Statements for the year ended 31 July 2025

Company registration number 14258564
(England and Wales)

Company Information

For the year ended 31 July 2025

Director	Athorn, Jane Lynn
Registered office	2d Queensway New Milton BH25 5NN
Registered number	14258564
Accountant	2020 ACCOUNTANCY Bourne Space Bourne House 23 Hinton Road Bournemouth Bournemouth BH1 2EF

Statement of Financial Position

As at 31 July 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	4		13,800		18,400
			13,800		18,400
Current assets					
Cash at bank and in hand	5	9,011		3,128	
		9,011		3,128	
Creditors					
Amounts falling due within one year	6	(54,870)		(60,595)	
		(54,870)		(60,595)	
Net current assets (liabilities)			(45,859)		(57,467)
Total assets less current liabilities			(32,059)		(39,067)
Net assets (liabilities)			(32,059)		(39,067)
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(32,061)		(39,069)
Total equity			(32,059)		(39,067)

The company is a private company limited by shares and registered in England and Wales. It was entitled to exemption from audit 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 their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) of the Companies Act 2006.

The financial statements were approved and authorised for issue by the director on 21 August 2026 and are signed on its behalf by:

Athorn, Jane Lynn

Athorn, Jane Lynn
Director

Company registration number 14258564

Notes to the Financial Statements

For the year ended 31 July 2025

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The financial statements are presented in sterling and this is the functional currency of the company.

2. Accounting policies

2.1. Basis of preparation

The financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

The financial statements have been prepared under the historical cost convention in accordance with the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

2.4. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Employees

The average number of employees during the year was 0 (2024: 0).

4. Tangible fixed assets

	Motor vehicles £	Total £
Cost		
At 1 August 2024	23,000	23,000
At 31 July 2025	23,000	23,000
Depreciation and impairment		
At 1 August 2024	4,600	4,600
Charge for the period	4,600	4,600
At 31 July 2025	9,200	9,200
Net book value		
At 31 July 2025	13,800	13,800
At 31 July 2024	18,400	18,400

5. Cash at bank and in hand

	2025 £	2024 £
Cash at bank	9,011	3,128
Total	9,011	3,128

6. Creditors due within one year

	2025 £	2024 £
Other creditors	8,800	10,300
Directors loan account	11,089	22,894
Taxation and social security	33,562	26,601
Accruals and deferred income	1,419	800
Total	54,870	60,595

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.