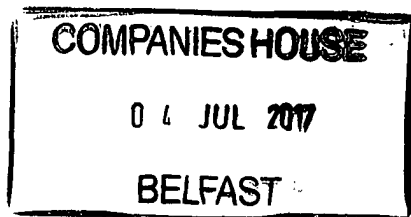


# B E H Developments Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 October 2016



Sonner & Company Limited  
Chartered Accountants  
126 Eglantine Avenue  
Belfast  
Antrim  
BT9 6EU

TUESDAY



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04/07/2017

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COMPANIES HOUSE

# **B E H Developments Limited**

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
B E H Developments Limited  
for the Year Ended 31 October 2016**

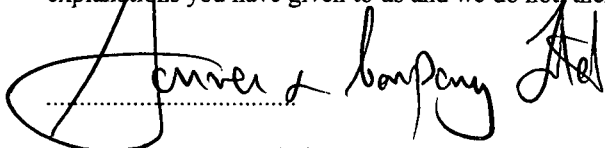
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of B E H Developments Limited for the year ended 31 October 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements.

This report is made solely to the Board of Directors of B E H 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 accounts of B E H Developments Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than B E H Developments Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that B E H Developments Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of B E H Developments Limited. You consider that B E H 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 accounts of B E H 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 accounts.



Sonner & Company Limited  
Chartered Accountants  
126 Eglantine Avenue  
Belfast  
Antrim  
BT9 6EU

23 December 2016

**B E H Developments Limited**  
**(Registration number: 03650751)**  
**Abbreviated Balance Sheet at 31 October 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		176,444	187,248
<b>Current assets</b>			
Debtors		553	1,204
Cash at bank and in hand		15,375	10,978
		15,928	12,182
Creditors: Amounts falling due within one year		(164,355)	(154,343)
Net current liabilities		(148,427)	(142,161)
Net assets		28,017	45,087
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		28,015	45,085
Shareholders' funds		28,017	45,087

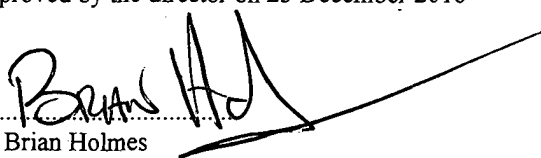
For the year ending 31 October 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the director on 23 December 2016

  
 .....  
 Mr Brian Holmes  
 Company secretary

## **B E H Developments Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 31 October 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention..

##### **Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

##### Depreciation rates

##### **Investment properties**

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with SSAP 19.

##### **Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

# B E H Developments Limited

## Notes to the Abbreviated Accounts for the Year Ended 31 October 2016

..... *continued*

### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 November 2015	219,719	219,719
At 31 October 2016	219,719	219,719
<b>Depreciation</b>		
At 1 November 2015	32,471	32,471
Charge for the year	10,804	10,804
At 31 October 2016	43,275	43,275
<b>Net book value</b>		
At 31 October 2016	176,444	176,444
At 31 October 2015	187,248	187,248

### 3 Share capital

#### Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shres of £1 each	2	2	2	2