

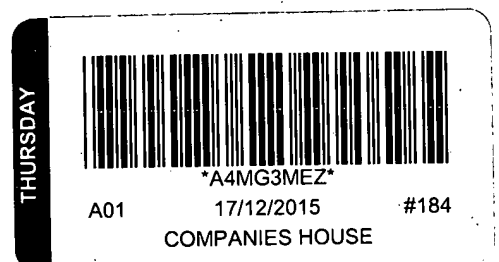
Registration number: 05388289

# Bayview Developments Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2015

Beever and Struthers  
Chartered Accountants  
Central Buildings  
Richmond Terrace  
Blackburn  
Lancashire  
BB1 7AP



**Bayview Developments Limited**  
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**Bayview Developments Limited**  
**(Registration number: 05388289)**  
**Abbreviated Balance Sheet at 31 March 2015**

	Note	2015 £	2014 £
<b>Current assets</b>			
Debtors		2,036	1,588
Cash at bank and in hand		723	1,338
		<u>2,759</u>	<u>2,926</u>
Creditors: Amounts falling due within one year		<u>(2,447)</u>	<u>(2,713)</u>
Net assets		<u>312</u>	<u>213</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		<u>310</u>	<u>211</u>
Shareholders' funds		<u>312</u>	<u>213</u>

For the year ending 31 March 2015 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 her 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 8/12/15

A Sharples  
Mrs Angela Marie Sharples  
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

**Bayview Developments Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2015**

**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 and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, Fittings & Equipment	25% straight line

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**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.

# **Bayview Developments Limited**

## **Notes to the Abbreviated Accounts for the Year Ended 31 March 2015**

..... *continued*

### **2 Fixed assets**

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2014	<u>13,092</u>	<u>13,092</u>
At 31 March 2015	<u>13,092</u>	<u>13,092</u>
<b>Depreciation</b>		
At 1 April 2014	<u>13,092</u>	<u>13,092</u>
At 31 March 2015	<u>13,092</u>	<u>13,092</u>
<b>Net book value</b>		
At 31 March 2015	<u>-</u>	<u>-</u>
At 31 March 2014	<u>-</u>	<u>-</u>

### **3 Share capital**

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

	2015		2014	
	No.	£	No.	£
Ordinary Shares of £1 each of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>