

**COMPANY REGISTRATION NO. 07792556 (England and Wales)**

**BEVINGTON ASSOCIATES LIMITED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2017**

**PAGES FOR FILING WITH REGISTRAR**

**BEVINGTON ASSOCIATES LIMITED**

**COMPANY INFORMATION**

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<b>Director</b>	R Bevington
<b>Company number</b>	07792556
<b>Registered office</b>	c/o UHY Hacker Young Lanyon House Mission Court Newport United Kingdom NP20 2DW
<b>Accountants</b>	UHY Hacker Young Lanyon House Mission Court Newport South Wales United Kingdom NP20 2DW

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**BEVINGTON ASSOCIATES LIMITED**

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**BEVINGTON ASSOCIATES LIMITED**

**BALANCE SHEET**

**AS AT 28 FEBRUARY 2017**

		2017		2016	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	2	41,000		31,250	
Cash at bank and in hand		-		1,195	
		<u>41,000</u>		<u>32,445</u>	
<b>Creditors: amounts falling due within one year</b>	3	(14,146)		(9,900)	
		<u></u>		<u></u>	
<b>Net current assets</b>			26,854		22,545
			<u></u>		<u></u>
<b>Capital and reserves</b>					
Called up share capital	4		2		2
Profit and loss reserves			26,852		22,543
			<u></u>		<u></u>
<b>Total equity</b>			26,854		22,545
			<u></u>		<u></u>

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 28 February 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 29 November 2017

R Bevington

**Director**

**Company Registration No. 07792556**

**BEVINGTON ASSOCIATES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2017**

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**1 Accounting policies**

**Company information**

Bevington Associates Limited is a private company limited by shares incorporated in England and Wales. The registered office is c/o UHY Hacker Young, Lanyon House, Mission Court, Newport, United Kingdom, NP20 2DW.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 28 February 2017 are the first financial statements of Bevington Associates Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 March 2016. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

**1.3 Financial instruments**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**1.4 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**BEVINGTON ASSOCIATES LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 28 FEBRUARY 2017****1 Accounting policies (Continued)****Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

**2 Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	10,000	3,250
Other debtors	31,000	28,000
	<u>41,000</u>	<u>31,250</u>

**3 Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	237	-
Corporation tax	2,327	5,564
Other creditors	11,582	4,336
	<u>14,146</u>	<u>9,900</u>

**4 Called up share capital**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
2 Ordinary of £1 each	2	2
	<u>2</u>	<u>2</u>

**BEVINGTON ASSOCIATES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2017**

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**5 Directors' transactions**

The director operates a current loan account with the company, which is debited with payments made by the company on behalf of the director and credited with funds introduced and undrawn directors fees. At the year end the amount outstanding to the director was £10,257 (2016: £3,736). This amount being included in creditors amounts falling due within one year.

During the year the director received dividends totalling £5,000 (2016: £nil).

During the year the company loaned £3,000 (2016: £28,000) to Porthcawl Butchers Limited, a company in which Mr R Bevington is a director. At the year end the amount outstanding was £31,000 (2015: £28,000). This amount being included in debtors amounts falling due within one year.

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.