

Registered number: 08500855

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**Beff and Rob Enterprises Limited**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2020**

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**Prepared By:**

Greywalls Accountants Limited

13 Isis Lake

Spine Road

South Cerney

Cirencester

GL7 5LT

**ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2020**

**DIRECTORS**

E Brown

R Brown

**REGISTERED OFFICE**

Manor Farm Cottage

Little Coxwell

Faringdon

Oxfordshire

SN7 7LW

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and  
Wales, registered number 08500855

**ACCOUNTANTS**

Greywalls Accountants Limited

13 Isis Lake

Spine Road

South Cerney

Cirencester

GL7 5LT

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**ACCOUNTS**  
**FOR THE YEAR ENDED 30/04/2020**

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**BALANCE SHEET AT 30/04/2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	2	207	415
<b>CURRENT ASSETS</b>			
Debtors	3	11,480	9,391
Cash at bank and in hand		<u>855</u>	<u>986</u>
		12,335	10,377
<b>CREDITORS: Amounts falling due within one year</b>	4	<u>11,507</u>	<u>10,028</u>
<b>NET CURRENT ASSETS</b>		<u>828</u>	<u>349</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,035</u>	<u>764</u>
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>	6	<u>39</u>	<u>79</u>
<b>NET ASSETS</b>		<u>996</u>	<u>685</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	2	2
Profit and loss account		<u>994</u>	<u>683</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>996</u>	<u>685</u>

For the year ending 30/04/2020 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 04/06/2020 and signed on their behalf**  
**by**

.....  
R Brown  
Director

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30/04/2020**

**1. ACCOUNTING POLICIES**

**1a. Depreciation**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Equipment	straight line 25%
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**1b. Leasing Commitments**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a 'finance lease'. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated over its estimated useful life or the term of the lease, whichever is shorter. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account, and the capital element which reduces the outstanding obligation for future instalments.

All other leases are accounted for as 'operating leases' and the rental charges are charged to the profit and loss account on a straight line basis over the life of the lease.

Incentives received to enter into a lease agreement are recognised in the profit and loss account over the shorter of the lease term and the period to the next lease review.

**1c. Basis Of Accounting FRS 1021 a**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1d. Turnover**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied; - the amount of turnover can be measured reliably; it is probable that the Company will receive the consideration due under the contract; the stage of completion of the contract at the end of the reporting period can be measured reliably; and the costs incurred and the costs to complete the contract can be measured reliably.

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### 1e. Taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that; the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 1f. Functional Currency

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 £.

## 2. TANGIBLE FIXED ASSETS

	Equipment £	Total £
<b>Cost</b>		
At 01/05/2019	830	830
At 30/04/2020	830	830
<b>Depreciation</b>		
At 01/05/2019	415	415
For the year	208	208
At 30/04/2020	623	623
<b>Net Book Amounts</b>		
At 30/04/2020	207	207
At 30/04/2019	415	415

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<b>3. DEBTORS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Other debtors	468	-
Directors current account	11,012	9,391
	<u>11,480</u>	<u>9,391</u>
 <b>4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
UK corporation tax	9,407	7,928
Accruals	2,100	2,100
	<u>11,507</u>	<u>10,028</u>
 <b>5. EMPLOYEES</b>	 <b>2020</b>	 <b>2019</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	2	2
 <b>6. PROVISIONS FOR LIABILITIES</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
Deferred taxation	39	79
	<u>39</u>	<u>79</u>
 <b>7. SHARE CAPITAL</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
<b>Allotted, issued and fully paid:</b>		
2 Ordinary shares of £1 each	2	2
	<u>2</u>	<u>2</u>

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## **8. RELATED PARTY TRANSACTIONS**

A loan was advanced to the directors during the year of £11,012 during the year. The loan is repayable on demand and interest is charged on the balance outstanding at the rate of 3% per annum.

Subsequent to the year end, the loan has been repaid.

## **9. ADDITIONAL INFORMATION**

The company is a private company, limited by shares and registered in England.

Its registered number is 08500855.

Its registered office is Manor Farm Cottage, Little Coxwell, Faringdon, Oxfordshire SN7 7LW.

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.