

Registered number: 11035900

**BACKHOUSE (CALNE) LIMITED
UNAUDITED DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

FRIDAY



AC6T4ZDT

A39

30/06/2023

#85

COMPANIES HOUSE

**BACKHOUSE (CALNE) LIMITED
COMPANY INFORMATION**

DIRECTORS

I A Jones (appointed 1 July 2021)
W Cole (appointed 22 February 2023)

COMPANY SECRETARY

Beach Secretaries Limited

REGISTERED NUMBER

11035900

REGISTERED OFFICE

C/O DAC Beachcroft LLP
Portwall Place
Portwall Lane
Bristol
BS1 9HS

**BACKHOUSE (CALNE) LIMITED
CONTENTS**

	Page
Directors' Report	1
Statement of Comprehensive Income	2
Statement of Financial Position	3
Notes to the Financial Statements	4

**BACKHOUSE (CALNE) LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

The directors present their report and the financial statements for the year ended 30 June 2022.

DIRECTORS

The directors who served during the year were:

T Backhouse (resigned 9 December 2021)
T Mirfield (resigned 27 October 2022)
S Russell (resigned 11 November 2022)
I A Jones (appointed 1 July 2021)

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulation. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted

Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANIES NOTE

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

DocuSigned by:

C9FCE21A8B10453...
I A Jones
Director
Date: 30 June 2023

BACKHOUSE (CALNE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 £	2021 £
Administrative expenses		(250,550)	(1,727)
Operating loss		(250,550)	(1,727)
Tax on loss		-	-
Loss for the financial year		<u>(250,550)</u>	<u>(1,727)</u>

There was no other comprehensive income for 2022 (2021:£NIL).

The notes form part of these financial statements.

BACKHOUSE (CALNE) LIMITED
REGISTERED NUMBER:11035900
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022


	Note	2022 £	2021 £
Current Assets			
Debtors	4	93,590	342,340
Cash at bank and in hand		530	991
		<u>94,120</u>	<u>343,331</u>
Creditors: amounts falling due within one year		<u>(23,862)</u>	<u>(22,523)</u>
Net Current Assets		<u>70,258</u>	<u>320,808</u>
Total assets less current liabilities		<u>70,258</u>	<u>320,808</u>
Net assets		<u><u>70,258</u></u>	<u><u>320,808</u></u>
Capital and reserves			
Called up share capital		3,251	3,251
Share premium account		321,750	321,750
Profit and loss account		<u>(254,743)</u>	<u>(4,193)</u>
		<u><u>70,258</u></u>	<u><u>320,808</u></u>

For the year ending 30 June 2022 the company 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 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

DocuSigned by:

 C8FCE21A8B18453...
 I A Jones
 Director
 Date: 30 June 2023

The notes form part of these financial statements.

BACKHOUSE (CALNE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. GENERAL INFORMATION

Backhouse (Calne) Limited is a private company limited by shares and incorporated in England and Wales. The registered office is DAC Beachcroft LLP, Portwall Place, Portwall Lane, Bristol, BS1 9HS.

The abridged financial statements have been prepared in accordance with FRS 102 Section 1A – The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006, including the provisions permitting an abridged profit and loss account and balance sheet to be prepared.

2. ACCOUNTING POLICIES

GOING CONCERN

At the time of approving the financial statements, the directors have a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

FIXED ASSET INVESTMENTS

Interests in subsidiaries, associates and jointly controller entities are initially measured at costs and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised in profit or loss.

A subsidiary is an entity controlled by the company. control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

CREDITORS

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

BACKHOUSE (CALNE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. ACCOUNTING POLICIES

FINANCIAL INSTRUMENTS

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. EMPLOYEES

The Company has no employees other than the directors, who did not receive any remuneration.

4. DEBTORS

Included within debtors at the year end are debtors of £nil (2021: £nil) which are due after more than one year.

BACKHOUSE (CALNE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. SHARE CAPITAL

	2022	2021
	£	£
ALLOTTED, CALLED UP AND FULLY PAID		
100 (2021:100) Ordinary shares of £0.01 each	1	1
325,000 (2021:325,000) Preference shares of £0.01 each	3,250	3,250
	<u>3,251</u>	<u>3,251</u>

6. RELATED PARTY TRANSACTIONS

At the year end the company was owed £75,000 (2021: £325,000) from fellow group undertakings.

During the period a provision of £250,000 (2021: £NIL) was provided for against the intercompany debtor due from Backhouse (Calne) JV Limited.