

Registered number  
02273247

Batdale Developments Ltd.

Abbreviated Accounts

31 March 2019

**Batdale Developments Ltd.****Registered number:** 02273247**Balance Sheet****as at 31 March 2019**

	<b>Notes</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets	2	23,500	23,500
Tangible assets	3	53,083	12,578
Investments	4	40,000	40,000
		<u>116,583</u>	<u>76,078</u>
<b>Current assets</b>			
Debtors	5	138,956	22,565
Cash at bank and in hand		<u>1,545,490</u>	<u>1,776,900</u>
		1,684,446	1,799,465
<b>Creditors: amounts falling due within one year</b>	6	(492,261)	(678,708)
<b>Net current assets</b>		<u>1,192,185</u>	<u>1,120,757</u>
<b>Total assets less current liabilities</b>		<u>1,308,768</u>	<u>1,196,835</u>
<b>Creditors: amounts falling due after more than one year</b>	7	-	-
<b>Net assets</b>		<u>1,308,768</u>	<u>1,196,835</u>
<b>Capital and reserves</b>			
Called up share capital		50,375	50,375
Profit and loss account		1,258,393	1,146,460
<b>Shareholders' funds</b>		<u>1,308,768</u>	<u>1,196,835</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S.J. Barcroft

Director

Approved by the board on 3 July 2019

**Batdale Developments Ltd.**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**1 Accounting policies**

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

## ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

## ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

## **2 Intangible fixed assets**

£

Goodwill:

### **Cost**

At 1 April 2018	23,500
At 31 March 2019	<u>23,500</u>

### **Amortisation**

At 31 March 2019	<u>-</u>
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### **Net book value**

At 31 March 2019	<u>23,500</u>
At 31 March 2018	<u>23,500</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

## **3 Tangible fixed assets**

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2018	-	28,484	13,443	41,927
Additions	-	54,010	-	54,010
At 31 March 2019	<u>-</u>	<u>82,494</u>	<u>13,443</u>	<u>95,937</u>
<b>Depreciation</b>				
At 1 April 2018	-	16,526	12,823	29,349
Charge for the year	-	13,381	124	13,505
At 31 March 2019	<u>-</u>	<u>29,907</u>	<u>12,947</u>	<u>42,854</u>
<b>Net book value</b>				

At 31 March 2019	-	52,587	496	53,083
At 31 March 2018	-	11,958	620	12,578

#### 4 Investments

##### Investments in subsidiary undertakings £

##### Cost

At 1 April 2018	40,000
Disposals	-
At 31 March 2019	40,000

#### 5 Debtors

##### 2019 £

##### 2018 £

Trade debtors	138,956	22,565
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Other debtors	-	-
	138,956	22,565

#### 6 Creditors: amounts falling due within one year

##### 2019 £

##### 2018 £

Trade creditors	196,034	280,000
Corporation tax	39,538	33,449
Other taxes and social security costs	12,163	7,684
Other creditors	244,526	357,575
	492,261	678,708

#### 7 Creditors: amounts falling due after one year

##### 2019 £

##### 2018 £

Other creditors	-	-
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#### 8 Other information

Batdale Developments Ltd. is a private company limited by shares and incorporated in England. Its registered office is:

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