

Registered number  
07318124

Beach Hut Software Limited

Unaudited Abbreviated Accounts

31 December 2015

## **Beach Hut Software Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Beach Hut Software Limited for the year ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Beach Hut Software Limited for the year ended 31 December 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at [www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010](http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010).

This report is made solely to the Board of Directors of Beach Hut Software Limited, as a body, in accordance with the terms of our engagement letter dated 5 June 2015. Our work has been undertaken solely to prepare for your approval the accounts of Beach Hut Software Limited and state those matters that we have agreed to state to the Board of Directors of Beach Hut Software Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at [www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010](http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010).

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beach Hut Software Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Beach Hut Software Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Beach Hut Software Limited. You consider that Beach Hut Software Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Beach Hut Software Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

EJAccounting Limited  
Chartered Accountants  
14 Martin Court  
Eckington  
NE Derbyshire  
S21 4HJ

15 September 2016

**Beach Hut Software Limited****Registered number:** 07318124**Abbreviated Balance Sheet****as at 31 December 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	403	111
<b>Current assets</b>			
Debtors		8,285	10,791
Cash at bank and in hand		12,116	2,898
		<u>20,401</u>	<u>13,689</u>
<b>Creditors: amounts falling due within one year</b>		<u>(16,301)</u>	<u>(9,692)</u>
<b>Net current assets</b>		4,100	3,997
<b>Total assets less current liabilities</b>		<u>4,503</u>	<u>4,108</u>
<b>Provisions for liabilities</b>		(81)	(22)
<b>Net assets</b>		<u>4,422</u>	<u>4,086</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		4,322	3,986
<b>Shareholder's funds</b>		<u>4,422</u>	<u>4,086</u>

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

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

The director acknowledges his 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr P Moakes

Director

Approved by the board on 15 September 2016



**Beach Hut Software Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rate in order to write off the assets over their estimated useful lives.

Plant and machinery	3 years straight line
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***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

<b>2 Tangible fixed assets</b>	<b>£</b>
<b>Cost</b>	
At 1 January 2015	830
Additions	500
At 31 December 2015	<u>1,330</u>
<b>Depreciation</b>	
At 1 January 2015	719
Charge for the year	208
At 31 December 2015	<u>927</u>
<b>Net book value</b>	
At 31 December 2015	<u>403</u>
At 31 December 2014	<u>111</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

#### **4 Loans to directors**

	<b>B/fwd £</b>	<b>Paid £</b>	<b>Repaid £</b>	<b>C/fwd £</b>
Mr P Moakes				
Loan	5,872	42,065	(44,911)	3,026
	<u>5,872</u>	<u>42,065</u>	<u>(44,911)</u>	<u>3,026</u>

The loan to the director is included within other debtors and includes interest charged at 3.25% (from 01 April 2015 - 3.00%) per annum. The loan has been repaid subsequent to the year end. The maximum amount outstanding during the year was £17,250.

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.