

COMPANY REGISTRATION NUMBER 3755141

**BEACHTREE LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR**  
**30 APRIL 2006**

MONDAY



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30/04/2007

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COMPANIES HOUSE

**PHILLIPS & CO**  
Chartered Accountants  
Level 11  
Terminus House  
Terminus Street  
Harlow  
Essex  
CM20 1XA

**BEACHTREE LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2006**

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**BEACHTREE LTD**  
**ABBREVIATED BALANCE SHEET**  
**30 APRIL 2006**

	Note	2006 £	2005 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>92</u>	<u>260</u>
<b>CURRENT ASSETS</b>			
Stocks		1,445	-
Debtors		7,386	11,015
Cash at bank and in hand		<u>2,810</u>	<u>-</u>
		11,641	11,015
<b>CREDITORS: Amounts falling due within one year</b>		<u>11,529</u>	<u>11,187</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>112</u>	<u>(172)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>204</u>	<u>88</u>
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>		<u>28</u>	<u>32</u>
		<u>176</u>	<u>56</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	2	2
Profit and loss account		<u>174</u>	<u>54</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>176</u>	<u>56</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director on 26 April 2007

MR M BRISTO



The notes on pages 2 to 4 form part of these abbreviated accounts

**BEACHTREE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2006**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

**Changes in accounting policies**

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2005)

Previously the accounts had been prepared under the Financial Reporting Standard for Smaller Entities (effective June 2002) This change does not materially effect the results achieved either in this or the previous period

**FRS 21 'Events after the Balance Sheet date (IAS 10)'**

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. The aggregate amount of equity dividends proposed before approval of the financial statements, which have not been shown as liabilities at the balance sheet date, are disclosed in the notes to the financial statements. Previously, proposed equity dividends were recorded as liabilities at the balance sheet date.

In the periods ended 30 April 2004 and 30 April 2005 all dividends shown in the financial statements had been paid by the balance sheet date and therefore no prior year adjustments are required.

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	- 25%
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**BEACHTREE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2006**

**1. ACCOUNTING POLICIES** *(continued)*

**Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 May 2005 and 30 April 2006	<u>1,910</u>
<b>DEPRECIATION</b>	
At 1 May 2005	1,650
Charge for year	<u>168</u>
At 30 April 2006	<u>1,818</u>

**BEACHTREE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2006**

**2 FIXED ASSETS** *(continued)*

**NET BOOK VALUE**

At 30 April 2006	<u>92</u>
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At 30 April 2005	<u>260</u>
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**3 SHARE CAPITAL**

**Authorised share capital:**

	2006	2005
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**Allotted, called up and fully paid:**

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

# BEACHTREE LTD

## ACCOUNTANTS' REPORT TO THE DIRECTOR OF BEACHTREE LTD YEAR ENDED 30 APRIL 2006

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 30 April 2006, set out on pages 1 to 4

You consider that the company is exempt from an audit under the Companies Act 1985

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us



PHILLIPS & CO  
Chartered Accountants

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26 April 2007