

**REGISTERED NUMBER: 01841046 (England and Wales)**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2015  
FOR  
BAKER DEVELOPMENTS LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2015**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>
<b>Chartered Accountants' Report</b>	<b>6</b>

**BAKER DEVELOPMENTS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST AUGUST 2015**

**DIRECTORS:**

Douglas Baker  
Stuart Cox

**SECRETARY:**

Helen Pearson

**REGISTERED OFFICE:**

115 Huddersfield Road  
Oldham  
OL1 3NY

**REGISTERED NUMBER:**

01841046 (England and Wales)

**ACCOUNTANTS:**

kppbusiness limited  
115 Huddersfield Road  
Oldham  
OL1 3NY

**BAKER DEVELOPMENTS LIMITED (REGISTERED NUMBER: 01841046)**

**ABBREVIATED BALANCE SHEET  
31ST AUGUST 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Investment property	2		<b>700,000</b>		700,000
<b>CURRENT ASSETS</b>					
Debtors		<b>761</b>		116	
Cash at bank		<b>12,924</b>		<b>21,334</b>	
		<b>13,685</b>		<b>21,450</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>109,868</b>		<b>119,875</b>	
<b>NET CURRENT LIABILITIES</b>			<b>(96,183)</b>		<b>(98,425)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>603,817</b>		<b>601,575</b>
<b>ACCRUALS AND DEFERRED INCOME</b>			<b>20,349</b>		<b>21,197</b>
<b>NET ASSETS</b>			<b>583,468</b>		<b>580,378</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		<b>100</b>		100
Revaluation reserve			<b>472,942</b>		472,942
Profit and loss account			<b>110,426</b>		107,336
<b>SHAREHOLDERS' FUNDS</b>			<b>583,468</b>		<b>580,378</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31ST AUGUST 2015**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 9th September 2015 and were signed on its behalf by:

Douglas Baker - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents the value of rents receivable from the investment property and invoiced services excluding value added tax, in the normal course of business.

**Investment property**

In accordance with SSAP 19, investment properties are revalued annually and the aggregate surplus or deficit is transferred to revaluation reserve. No depreciation is provided in respect of investment properties.

The Companies Act 2006 requires all properties to be depreciated. However, this requirement conflicts with the generally accepted accounting principle set out in SSAP 19. The directors consider that, because these properties are not held for consumption, but for their investment potential, to depreciate them would not give a true and fair view.

If this departure from the Act had not been made, the profit for the financial year would have been reduced by depreciation. However, the amount of depreciation cannot reasonably be quantified, because depreciation is only one of many factors reflected in annual valuation and the amount might otherwise have been shown cannot be separately identified or quantified.

The annual revaluation of investment properties was carried out by the directors. Investment properties are shown in the accounts at open market value. Net surpluses are credited to revaluation reserve.

**Deferred tax**

Deferred tax is provided using the liability method in respect of all timing differences that have originated but not reverse by the balance sheet date. Deferred tax assets are recognised where it is considered more likely than not that future profits will be available for offset. The company has not adopted a policy of discounting deferred tax assets and liabilities.

**Deferred government grants**

Government grants on capital expenditure are credited to a deferral account and are released to revenue over the expected useful life of the relevant asset by equal amounts.

**2. INVESTMENT PROPERTY**

	<b>Total £</b>
<b>COST</b>	
At 1st September 2014 and 31st August 2015	<u><b>700,000</b></u>
<b>NET BOOK VALUE</b>	
At 31st August 2015	<u><b>700,000</b></u>
At 31st August 2014	<u><u><b>700,000</b></u></u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2015 £</b>	2014 £
100	Ordinary	1	<u><b>100</b></u>	<u><u><b>100</b></u></u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2015**

**4. RELATED PARTY DISCLOSURES**

During the year, total dividends of £13,200 (2014 - £33,200) were paid to the directors .

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BAKER DEVELOPMENTS LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Baker Developments Limited for the year ended 31st August 2015 which comprise the Profit and Loss Account, 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Baker Developments Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Baker Developments Limited and state those matters that we have agreed to state to the Board of Directors of Baker Developments Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Baker Developments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Baker Developments Limited. You consider that Baker Developments 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 financial statements of Baker Developments 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 statutory financial statements.

kppbusiness limited  
115 Huddersfield Road  
Oldham  
OL1 3NY

9th September 2015



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.