

Company Registration No. 03564247 (England and Wales)

**BILBERRY COURT LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**  
**PAGES FOR FILING WITH REGISTRAR**

# **BILBERRY COURT LIMITED**

## **BALANCE SHEET**

**AS AT 31 OCTOBER 2020**

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	4		132,768		132,768
<b>Current assets</b>					
Debtors	5	13,520		2,301	
Cash at bank and in hand		10,504		34,768	
		<u>24,024</u>		<u>37,069</u>	
<b>Creditors: amounts falling due within one year</b>	6	(20,845)		(30,205)	
<b>Net current assets</b>			3,179		6,864
<b>Total assets less current liabilities</b>			<u>135,947</u>		<u>139,632</u>
<b>Capital and reserves</b>					
Called up share capital	7		106,700		106,700
Share premium account			460		460
Profit and loss reserves			<u>28,787</u>		<u>32,472</u>
<b>Total equity</b>			<u>135,947</u>		<u>139,632</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**BILBERRY COURT LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 OCTOBER 2020**

---

The financial statements were approved by the board of directors and authorised for issue on 24 March 2021 and are signed on its behalf by:

Mr J Deane  
**Director**

**Company Registration No. 03564247**

# **BILBERRY COURT LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 OCTOBER 2020**

---

#### **1 Accounting policies**

##### **Company information**

Bilberry Court Limited is a private company limited by shares incorporated in England and Wales. The registered office is Green Top Headlands View Avenue, Mortehoe Station Road, Woolacombe, North Devon, EX34 7HA.

##### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

##### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings Freehold	Not being depreciated
-----------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

##### **1.4 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## BILBERRY COURT LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 OCTOBER 2020

---

#### 1 Accounting policies (Continued)

##### 1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### *Current tax*

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### *Deferred tax*

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

##### 1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020 Number	2019 Number
Total	4	4
	<hr/>	<hr/>

#### 3 Taxation

	2020 £	2019 £
<b>Current tax</b>		
UK corporation tax on profits for the current period	8,935	12,371
Adjustments in respect of prior periods	(11)	-
Total current tax	8,924	12,371
	<hr/>	<hr/>

# **BILBERRY COURT LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 OCTOBER 2020**

#### **4 Tangible fixed assets**

	Land and buildings Freehold
	£
<b>Cost</b>	
At 1 November 2019 and 31 October 2020	132,768
<b>Depreciation and impairment</b>	
At 1 November 2019 and 31 October 2020	-
<b>Carrying amount</b>	
At 31 October 2020	132,768
At 31 October 2019	132,768

#### **5 Debtors**

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	13,520	-
Other debtors	-	2,301
	13,520	2,301

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

	2020	2019
	£	£
Corporation tax	8,935	12,371
Other creditors	11,910	17,834
	20,845	30,205

#### **7 Called up share capital**

	2020	2019	2020	2019
	Number	Number	£	£
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
ordinary shares of £100 each	1,067	1,067	106,700	106,700

**BILBERRY COURT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 OCTOBER 2020**

---

**8 Controlling party**

The company has no ultimate controlling party.

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.