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REGISTERED NUMBER: 04362231 (England and Wales)

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**BEACH LEISURE LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

Milne Craig  
Chartered Accountants  
Abercorn House  
79 Renfrew Road  
Paisley  
Renfrewshire  
PA3 4DA

TUESDAY



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31/03/2015  
COMPANIES HOUSE

**BEACH LEISURE LTD**

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FOR THE YEAR ENDED 30 JUNE 2014**

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**BEACH LEISURE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2014**

<b>DIRECTORS:</b>	David A Paling John Russell Coogan
<b>REGISTERED OFFICE:</b>	46 Albany Road Roath Cardiff South Glamorgan CF24 3RR
<b>REGISTERED NUMBER:</b>	04362231 (England and Wales)
<b>ACCOUNTANTS:</b>	Milne Craig Chartered Accountants Abercorn House 79 Renfrew Road Paisley Renfrewshire PA3 4DA
<b>BANKERS:</b>	Royal Bank of Scotland plc 35-37 Main Street Largs Ayrshire KA30 8AF

**BEACH LEISURE LTD (REGISTERED NUMBER: 04362231)**

**ABBREVIATED BALANCE SHEET  
30 JUNE 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		502,605		434,615
Investments	3		600		600
			<u>503,205</u>		<u>435,215</u>
<b>CURRENT ASSETS</b>					
Debtors		10,701		92,376	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>351,455</u>		<u>292,287</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(340,754)</u>		<u>(199,911)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			162,451		235,304
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(86,782)		(91,057)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(33,784)</u>		<u>(33,784)</u>
<b>NET ASSETS</b>			<u><u>41,885</u></u>		<u><u>110,463</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Profit and loss account			<u>41,785</u>		<u>110,363</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>41,885</u></u>		<u><u>110,463</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 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
- (b) 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.

**BEACH LEISURE LTD (REGISTERED NUMBER: 04362231)**

**ABBREVIATED BALANCE SHEET - continued**  
**30 JUNE 2014**

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 30 March 2015 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Paling', written in a cursive style.

David A Paling - Director

The notes form part of these abbreviated accounts

**BEACH LEISURE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

**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).

**Preparation of consolidated financial statements**

The financial statements contain information about Beach Leisure Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

Consideration is given to the point at which income is received.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Other tangibles	- 10 - 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2013	624,220
Additions	156,121
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At 30 June 2014	780,341
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<b>DEPRECIATION</b>	
At 1 July 2013	189,605
Charge for year	88,131
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At 30 June 2014	277,736
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<b>NET BOOK VALUE</b>	
At 30 June 2014	502,605
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At 30 June 2013	434,615
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# BEACH LEISURE LTD

## NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 30 JUNE 2014

### 3. FIXED ASSET INVESTMENTS

	Investments other than loans £
<b>COST</b>	
At 1 July 2013 and 30 June 2014	600
<b>NET BOOK VALUE</b>	
At 30 June 2014	600
At 30 June 2013	600

The company's investments at the balance sheet date in the share capital of companies include the following:

#### Waterloo Bridge Limited

Nature of business: Tanning salon

	% holding	2014 £	2013 £
Class of shares:			
Ordinary shares	100.00		
Aggregate capital and reserves		-	14,829
Profit for the year		-	79,808

### 4. CREDITORS

Creditors include an amount of £172,132 (2013 - £152,428) for which security has been given.

### 5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	100	100

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BEACH LEISURE LTD**

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 Beach Leisure Ltd for the year ended 30 June 2014 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Beach Leisure Ltd, 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 Beach Leisure Ltd and state those matters that we have agreed to state to the Board of Directors of Beach Leisure Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. 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 Beach Leisure Ltd 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 loss of Beach Leisure Ltd. You consider that Beach Leisure Ltd 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 Beach Leisure Ltd. 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.



Milne Craig  
Chartered Accountants  
Abercorn House  
79 Renfrew Road  
Paisley  
Renfrewshire  
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30 March 2015