

REGISTERED NUMBER: 05931604 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 January 2018

for

Bikow Developments Limited

TUESDAY



A19 *A7HMLHKB* 30/10/2018 #110
COMPANIES HOUSE

Bikow Developments Limited (Registered number: 05931604)

Contents of the Financial Statements
for the Year Ended 31 January 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Certified Accountants' Report	6

Bikow Developments Limited

Company Information
for the Year Ended 31 January 2018

DIRECTORS:

Ms A S Bikow
Dr A J Nall
Dr S Paterson

SECRETARY:

Ms A S Bikow

REGISTERED OFFICE:

c/o Charnwood Accountants
The Point, Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

REGISTERED NUMBER:

05931604 (England and Wales)

ACCOUNTANTS:

Charnwood Accountants & Business Advisors LLP
The Point
Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

Bikow Developments Limited (Registered number: 05931604)

Balance Sheet
31 January 2018

	Notes	31.1.18 £	31.1.17 £
CURRENT ASSETS			
Stocks		350,161	350,161
Debtors	4	-	5,806
Cash at bank		3	24
		<u>350,164</u>	<u>355,991</u>
CREDITORS			
Amounts falling due within one year	5	<u>335,633</u>	<u>342,518</u>
NET CURRENT ASSETS		<u>14,531</u>	<u>13,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		14,531	13,473
CREDITORS			
Amounts falling due after more than one year	6	<u>20,000</u>	-
NET (LIABILITIES)/ASSETS		<u>(5,469)</u>	<u>13,473</u>
CAPITAL AND RESERVES			
Called up share capital	7	1	1
Retained earnings		<u>(5,470)</u>	<u>13,472</u>
SHAREHOLDERS' FUNDS		<u>(5,469)</u>	<u>13,473</u>

The company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary companies for the year ended 31 January 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these financial statements

Bikow Developments Limited (Registered number: 05931604)

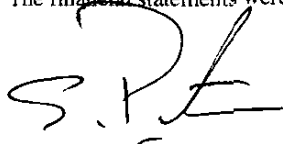
Balance Sheet - continued

31 January 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 October 2018 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S. Paterson', with a large, stylized 'S' at the beginning and a horizontal line at the end.

Dr S Paterson - Director

The notes form part of these financial statements

Bikow Developments Limited (Registered number: 05931604)

Notes to the Financial Statements
for the Year Ended 31 January 2018

1. **STATUTORY INFORMATION**

Bikow Developments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Going concern

The financial statements are prepared on a going concern basis as Bikow Developments Limited has the ongoing support of the parent company.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2017 - NIL).

Bikow Developments Limited (Registered number: 05931604)

Notes to the Financial Statements - continued
for the Year Ended 31 January 2018

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
			31.1.18	31.1.17	
			£	£	
	Other debtors		-	5,806	
			<u></u>	<u></u>	
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
			31.1.18	31.1.17	
			£	£	
	Trade creditors		-	35,563	
	Amounts owed to group undertakings		305,536	254,844	
	Taxation and social security		4,186	-	
	Other creditors		25,911	52,111	
			<u></u>	<u></u>	
			335,633	342,518	
			<u></u>	<u></u>	
6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR					
			31.1.18	31.1.17	
			£	£	
	Other creditors		20,000	-	
			<u></u>	<u></u>	
7. CALLED UP SHARE CAPITAL					
Allotted, issued and fully paid:					
	Number:	Class:	Nominal value:	31.1.18	31.1.17
			£	£	
	1	Ordinary	£1	1	1
				<u></u>	<u></u>
8. ULTIMATE CONTROLLING PARTY					

The ultimate parent company is Pathfinders-Care (Ollerton) Limited, a company registered in England. Pathfinders-Care (Ollerton) Limited has no ultimate controlling party as no one shareholder owns more than 50% of the ordinary share capital.

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Bikow Developments Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bikow Developments Limited for the year ended 31 January 2018 which comprise the Income Statement, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Bikow 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 Bikow Developments Limited and state those matters that we have agreed to state to the Board of Directors of Bikow Developments Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. 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 Bikow 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 loss of Bikow Developments Limited. You consider that Bikow 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 Bikow 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.

Charnwood Accountants & Business Advisors LLP
The Point
Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

29 October 2018