

REGISTERED NUMBER: 09987678 (England and Wales)

Unaudited Financial Statements for the Year Ended 28 February 2019

for

Berby Ltd

Berby Ltd (Registered number: 09987678)

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for the Year Ended 28 February 2019

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Berby Ltd

Company Information
for the Year Ended 28 February 2019

DIRECTOR: V K B Patel

SECRETARY:

REGISTERED OFFICE: 4 Whitchurch Parade
Whitchurch Lane
Edgware
Middlesex
HA8 6LR

REGISTERED NUMBER: 09987678 (England and Wales)

ACCOUNTANTS: Amity Management Consulting Ltd
Chartered Certified Accountants
04 Whitchurch Parade
Whitchurch Lane
Edgware
Middlesex
HA8 6LR

Berby Ltd (Registered number: 09987678)

Balance Sheet
28 February 2019

	Notes	28.2.19 £	£	28.2.18 £	£
FIXED ASSETS					
Tangible assets	4		59,212		67,671
CURRENT ASSETS					
Stocks	5	875		1,036	
Debtors	6	26,741		26,675	
Cash at bank		<u>2,721</u>		<u>1,349</u>	
		30,337		29,060	
CREDITORS					
Amounts falling due within one year	7	<u>335,913</u>		<u>210,187</u>	
NET CURRENT LIABILITIES			<u>(305,576)</u>		<u>(181,127)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(246,364)		(113,456)
CREDITORS					
Amounts falling due after more than one year	8		<u>21,643</u>		<u>37,876</u>
NET LIABILITIES			<u>(268,007)</u>		<u>(151,332)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	10		<u>(268,107)</u>		<u>(151,432)</u>
SHAREHOLDERS' FUNDS			<u>(268,007)</u>		<u>(151,332)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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)

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

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

The financial statements were approved by the director on 28 October 2019 and were signed by:

V K B Patel - Director

1. **STATUTORY INFORMATION**

Berby Ltd 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.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2018 - 12).

4. **TANGIBLE FIXED ASSETS**

		Fixtures and fittings £
COST		
At 1 March 2018 and 28 February 2019		<u>84,589</u>
DEPRECIATION		
At 1 March 2018		16,918
Charge for year		<u>8,459</u>
At 28 February 2019		<u>25,377</u>
NET BOOK VALUE		
At 28 February 2019		<u>59,212</u>
At 28 February 2018		<u>67,671</u>

5. **STOCKS**

	28.2.19 £	28.2.18 £
Stocks	<u>875</u>	<u>1,036</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.19 £	28.2.18 £
Other debtors	<u>26,741</u>	<u>26,675</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.19 £	28.2.18 £
Trade creditors	37,692	43,235
Taxation and social security	(957)	2,650
Other creditors	<u>299,178</u>	<u>164,302</u>
	<u>335,913</u>	<u>210,187</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	28.2.19 £	28.2.18 £
Other creditors	<u>21,643</u>	<u>37,876</u>

9. **LOANS**

An analysis of the maturity of loans is given below:

	28.2.19 £	28.2.18 £
Amounts falling due within one year or on demand: Other loans	<u>16,233</u>	<u>16,233</u>
Amounts falling due between one and two years: Other loans - 1-2 years	<u>21,643</u>	<u>-</u>
Amounts falling due between two and five years: Other loans - 2-5 years	<u>-</u>	<u>37,876</u>

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Notes to the Financial Statements - continued
for the Year Ended 28 February 2019

10. **RESERVES**

	Retained earnings £
At 1 March 2018	(151,432)
Deficit for the year	<u>(116,675)</u>
At 28 February 2019	<u>(268,107)</u>

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.