

COMPANY REGISTRATION NUMBER 06542259

**BERKELEY RUSSELL LTD**  
**ABBREVIATED ACCOUNTS**  
**31 MARCH 2009**

**LOUGHLIN & CO**  
Public Accountants  
40 Brownmoor Park  
Great Crosby  
Merseyside  
L23 0TN



**BERKELEY RUSSELL LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2009**

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**BERKELEY RUSSELL LTD**  
**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2009**

	Note	£	2009 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets			531
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		1,141	
<b>CREDITORS: Amounts falling due within one year</b>		<u>3,839</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(2,698)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(2,167)</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3		100
Profit and loss account			<u>(2,267)</u>
<b>DEFICIT</b>			<u>(2,167)</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director and authorised for issue on

  
 MR P COYNE

The notes on pages 2 to 3 form part of these abbreviated accounts.

**BERKELEY RUSSELL LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2009**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Office equipment                      straight line

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**BERKELEY RUSSELL LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2009**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
Additions	<u>708</u>
<b>At 31 March 2009</b>	<u><b>708</b></u>
<b>DEPRECIATION</b>	
Charge for year	<u>177</u>
<b>At 31 March 2009</b>	<u><b>177</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2009</b>	<u><b>531</b></u>
<b>At 31 March 2008</b>	<u><b>-</b></u>

**3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u><b>100</b></u>	<u><b>100</b></u>

**BERKELEY RUSSELL LTD**

**ACCOUNTANTS' REPORT TO THE DIRECTOR OF BERKELEY  
RUSSELL LTD**

**YEAR ENDED 31 MARCH 2009**

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 31 March 2009, set out on pages 1 to 3

You consider that the company is exempt from an audit under the Companies Act 1985

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us

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