

Registration number NI053520



Beechvale Natural Water Limited

Abbreviated accounts

for the year ended 31 January 2009

Beechvale Natural Water Limited

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Beechvale Natural Water Limited

**Accountants' report to the Board of Directors on the
unaudited financial statements of Beechvale Natural Water Limited**

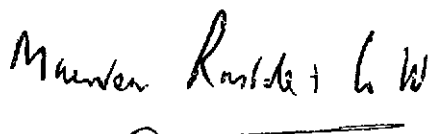
In accordance with the engagement letter dated 26 October 2009, and in order to assist you to fulfil your duties under the Companies (Northern Ireland) Order 1986, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the books of account and information and explanations you have given to us

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 January 2009 your duty to ensure that the company has kept proper books of account and to prepare financial statements that give a true and fair view under the Companies (Northern Ireland) Order 1986. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



MacNeary, Rasdale & Co. Ltd
Chartered Accountants and
Registered Auditors
18 November 2009

Wellington House
30 Darling Street
Enniskillen
Co. Fermanagh
BT74 7EW

Beechvale Natural Water Limited

**Abbreviated balance sheet
as at 31 January 2009**

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		216,064		229,466
Current assets					
Stocks		10,086		11,221	
Debtors		14,349		15,444	
Cash at bank and in hand		4,366		1,844	
		<u>28,801</u>		<u>28,509</u>	
Creditors: amounts falling due within one year		<u>(387,901)</u>		<u>(371,986)</u>	
Net current liabilities			<u>(359,100)</u>		<u>(343,477)</u>
Total assets less current liabilities			(143,036)		(114,011)
Creditors: amounts falling due after more than one year			<u>(234)</u>		<u>(4,505)</u>
Deficiency of assets			<u>(143,270)</u>		<u>(118,516)</u>
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			<u>(143,470)</u>		<u>(118,716)</u>
Shareholders' funds			<u>(143,270)</u>		<u>(118,516)</u>

The directors' statements required by Article 257B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

Beechvale Natural Water Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Article 257B(4)
for the year ended 31 January 2009**

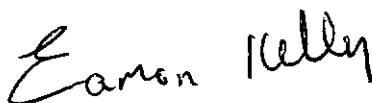
In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Article 257A(1) of the Companies (Northern Ireland) Order 1986 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 January 2009 , and
- (c) that we acknowledge our responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Article 229 , and
 - (2) 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 year then ended in accordance with the requirements of Article 234 and which otherwise comply with the provisions of the Companies (Northern Ireland) Order relating to financial statements, so far as applicable to the company

In preparing these abbreviated accounts we have relied on the exemptions for individual financial statements conferred by Part VIII of the Companies (Northern Ireland) Order 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small sized company

The abbreviated accounts were approved by the Board on 18 November 2009 and signed on its behalf by

Eamon Kelly
Director



Registration number NI053520

The notes on pages 4 to 5 form an integral part of these financial statements.

Beechvale Natural Water Limited

Notes to the abbreviated financial statements for the year ended 31 January 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Land and buildings	-	Straight line over 50 years
Plant and machinery	-	20% reducing balance
Fixtures, fittings and equipment	-	20% reducing balance
Motor vehicles	-	20% reducing balance
Chill Cabinets & Coolers		
Supplied	-	20% reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Beechvale Natural Water Limited

Notes to the abbreviated financial statements for the year ended 31 January 2009

continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 February 2008	264,588	
At 31 January 2009	264,588	
Depreciation		
At 1 February 2008	35,122	
Charge for year	13,402	
At 31 January 2009	48,524	
Net book values		
At 31 January 2009	216,064	
At 31 January 2008	229,466	
3. Share capital	2009 £	2008 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	
Allotted, called up and fully paid		
200 Ordinary shares of £1 each	200	
Equity Shares		
200 Ordinary shares of £1 each	200	

4. Going concern

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future. As this is the early years of the company, much time is being spent promoting and sourcing demand for the product. As a result, there is a net liability position on the balance sheet. However it is thought that with continued marketing and drive and reduced running costs, it is hoped that the company will be profitable in the near future. In addition, the shareholders have adequate personal resources if required to help company cashflow.