

Company Registration No. NI623515 (Northern Ireland)

BEROBE LTD

ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2015

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BEROBE LTD

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BEROBE LTD

COMPANY INFORMATION

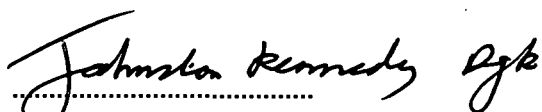
Directors	Rosemary McBriar (Appointed 20 March 2014) James Paul O'Prey (Appointed 5 December 2014)
Company number	NI623515
Registered office	2 Ballyblack Road East Carrowdore Co. Down BT22 2HH
Business address	2 Ballyblack Road East Carrowdore Co. Down BT22 2HH
Independent accountants	Johnston Kennedy DFK Chartered Accountants 10 Pilots View Heron Road Belfast BT3 9LE
Bankers	Santander UK plc Customer Service Centre Bootle Merseyside L30 4GB
Solicitors	McCoubrey Hinds 61 Main Street Bangor BT20 5AF

BEROBE LTD

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF BEROBE LTD

As described on the balance sheet, you are responsible for the preparation of the abbreviated financial statements for the period ended 31 March 2015, set out on pages 3 to 6, and you consider that the company is exempt from an audit under the Companies Act 2006.

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



Johnston Kennedy DFK
Chartered Accountants
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date: 16 September 2015

BEROBE LTD

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2015

	Notes	2015 £	£
Current assets			
Stocks		170,577	
Debtors		951	
Cash at bank and in hand		53,011	
		<u>224,539</u>	
Creditors: amounts falling due within one year		<u>(900)</u>	
Total assets less current liabilities			223,639
Creditors: amounts falling due after more than one year			(225,919)
			<u>(2,280)</u>
			<u><u>(2,280)</u></u>
Capital and reserves			
Called up share capital			100
Profit and loss account			<u>(2,380)</u>
Shareholders' funds			<u><u>(2,280)</u></u>

The notes on page 5 form part of these abbreviated financial statements
Compiled without audit or independent verification - refer to independent accountants' report

BEROBE LTD

ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 31 MARCH 2015

In preparing these abbreviated accounts:

- (a) For the period ending 31 March 2015 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006 relating to the small companies regime.
- (b) The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibilities for:
 - (i) ensuring the company keeps accounting records which comply with Section 386; 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 period, and of its profit or loss for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the company.
- (d) These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 16 September 2015 and signed on its behalf by:



Rosemary McBriar
Director



James Paul O'Prey
Director

Company Registration No. NI623515

BEROBE LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2015

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1 Basis of preparation

The financial statements have been prepared in accordance with United Kingdom generally accepted accounting practice and statute comprising the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Cash flow

The financial statements do not include a cashflow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard for Smaller Entities (effective April 2008).

1.3 Stock and work in progress

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of activity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

1.4 Deferred taxation

Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, except for differences arising on the revaluation of fixed assets (if no commitment to sell), or gains on any asset sold that will benefit from rollover relief.

1.5 Capital instruments

Shares are included in shareholders' funds. Other instruments are classified as liabilities if not included in shareholders funds and if they contain an obligation to transfer economic benefits. The finance cost recognised in the profit and loss account in respect of capital instruments other than equity shares is allocated to periods over the term of the instrument at a constant rate on the carrying amount.

1.6 Dividends

Dividends to the company's ordinary shareholders are recognised as a liability of the company when approved by the company's directors.

2 Share capital	2015
	£
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	100

3 Related party transactions

The balance on the directors' loan account at the year end amounted £200,919 and is included in creditors due after one year. No interest is payable on this loan.

A director of the company has provided security in support of a site completion bond up to the maximum value of £45,000.

BEROBE LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2015

4 Going concern

At the period end there is a deficit on the balance sheet of £2,280. The deficit arose from administrative costs during the period. Since the year end the company has made sales of completed properties and the directors are satisfied that the company is now profitable and solvent.