Registered Number 00766413

BERKAR LIMITED

Abbreviated Accounts

30 June 2011

BERKAR LIMITED **Registered Number 00766413**

Balance Sheet as at 30 June 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		279,364		279,364
Total fixed assets			279,364		279,364
Current assets					
Debtors		18,450		12,356	
Cash at bank and in hand		1,420		7,885	
Total current assets		19,870		20,241	
Creditors: amounts falling due within one year		(190,292)		(188,326)	
Net current assets			(170,422)		(168,085)
Total assets less current liabilities			108,942		111,279
Creditors: amounts falling due after one year			(35,671)		(43,489)
Total net Assets (liabilities)			73,271		67,790
Capital and reserves					
Called up share capital			3		3
Profit and loss account			73,268		67,787
Shareholders funds			73,271		67,790

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
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 responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; and
    ii. preparing accounts 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 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 15 March 2012

And signed on their behalf by:
Mr E Abelesz, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 June 2011

1 **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and Buildings	0.00%	Straight Line

2 **Tangible fixed assets**

Cost	£
At 30 June 2010	279,364
additions	
disposals	
revaluations	
transfers	
At 30 June 2011	279,364
Depreciation	
At 30 June 2010	
Charge for year	
on disposals	
At 30 June 2011	
Net Book Value	
At 30 June 2010	279,364
At 30 June 2011	279,364

2 **Investment Properties**

Investment properties are revalued annually and the aggregate surplus or deficit transferred to the revaluation reserve except where any deficit is deemed permanent when it is taken to the Profit and Loss Account. No provision is made for depreciation of investment properties. This departure from the requirements of the Companies Act 2006, which requires all properties to be depreciated is, in the opinion of the directors, necessary for the accounts to show a true and fair view. The depreciation charge is only one of the factors reflected in the annual valuation and, therefore, the effect of the departure cannot be readily quantified.