

REGISTERED NUMBER: 1075421 (England and Wales)

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2002

FOR

F BERRY (LEYLAND) LIMITED



Wallwork Nelson & Johnson
Registered Auditor
Derby House
Lytham Road
Fulwood
Preston
PR2 8JF

F BERRY (LEYLAND) LIMITED

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FOR THE YEAR ENDED 31 OCTOBER 2002**

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F BERRY (LEYLAND) LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2002**

DIRECTORS:

Anthony Robert White
Barbara White
Nicola Louise McCrone
Kevin Hamilton Singleton

SECRETARY:

Nicola Louise McCrone

REGISTERED OFFICE:

149 Towngate
Leyland
PRESTON
Lancashire
PR5 1LH

REGISTERED NUMBER:

1075421 (England and Wales)

AUDITORS:

Wallwork Nelson & Johnson
Registered Auditor
Derby House
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PR2 8JF

F BERRY (LEYLAND) LIMITED

**REPORT OF THE INDEPENDENT AUDITORS TO
F BERRY (LEYLAND) LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements on pages three to seven, together with the full financial statements of the company for the year ended 31 October 2002 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

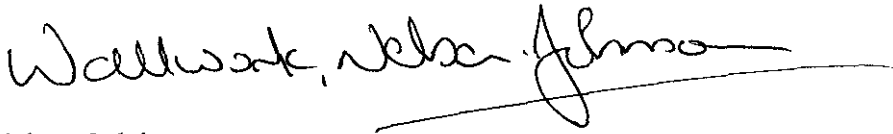
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to seven are properly prepared in accordance with those provisions.



Wallwork Nelson & Johnson
Registered Auditor
Derby House
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PR2 8JF

Dated: 15 April 2003

F BERRY (LEYLAND) LIMITED

ABBREVIATED BALANCE SHEET
31 OCTOBER 2002

	Notes	2002		2001	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	2		228,749		158,071
Investments	3		2,712		2,712
			<u>231,461</u>		<u>160,783</u>
CURRENT ASSETS:					
Debtors		260,825		272,898	
Cash at bank and in hand		162,469		64,286	
		<u>423,294</u>		<u>337,184</u>	
CREDITORS: Amounts falling due within one year	4	356,422		267,898	
		<u></u>		<u></u>	
NET CURRENT ASSETS:			<u>66,872</u>		<u>69,286</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			298,333		230,069
CREDITORS: Amounts falling due after more than one year	4		(62,972)		(53,407)
PROVISIONS FOR LIABILITIES AND CHARGES:			(4,453)		-
			<u>£230,908</u>		<u>£176,662</u>
CAPITAL AND RESERVES:					
Called up share capital	5		100		100
Revaluation reserve			78,602		80,228
Profit and loss account			152,206		96,334
SHAREHOLDERS' FUNDS:			<u>£230,908</u>		<u>£176,662</u>

The notes form part of these financial statements

F BERRY (LEYLAND) LIMITED

**ABBREVIATED BALANCE SHEET
31 OCTOBER 2002**

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:

Anthony Robert White - DIRECTOR



Kevin Hamilton Singleton - DIRECTOR



Approved by the Board on 15 April 2003

F BERRY (LEYLAND) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2002

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Tangible Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	2 % on cost or revalued amount
Computer equipment	25 % on cost
Fixtures and fittings	20 % on reducing balance
Motor vehicles	25 % on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

F BERRY (LEYLAND) LIMITED

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2002**

2. TANGIBLE FIXED ASSETS

	Total
	£
COST OR VALUATION:	
At 1 November 2001	331,472
Additions	124,493
Disposals	(66,317)
At 31 October 2002	389,648
DEPRECIATION:	
At 1 November 2001	173,404
Charge for year	16,509
Eliminated on disposals	(29,014)
At 31 October 2002	160,899
NET BOOK VALUE:	
At 31 October 2002	228,749
At 31 October 2001	158,071

3. FIXED ASSET INVESTMENTS

	£
COST:	
At 1 November 2001 and 31 October 2002	2,712
NET BOOK VALUE:	
At 31 October 2002	2,712
At 31 October 2001	2,712

4. CREDITORS

The following secured debts are included within creditors:

	2002	2001
	£	£
Insurance creditors	242,708	169,591

F BERRY (LEYLAND) LIMITED

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2002**

5. CALLED UP SHARE CAPITAL

Authorised:		Nominal value:	2002	2001
Number:	Class:		£	£
100,000	Ordinary	£1	<u>100,000</u>	<u>100,000</u>

Allotted, issued and fully paid:		Nominal value:	2002	2001
Number:	Class:		£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

6. ULTIMATE PARENT COMPANY

The ultimate parent undertaking is Mostload Trading Limited, a company registered in England and Wales.