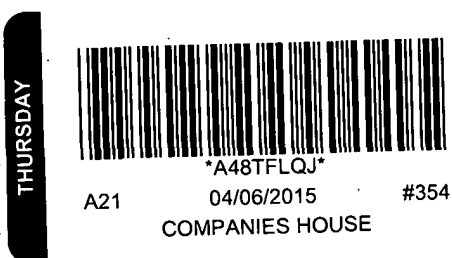


REGISTERED NUMBER: 01075421 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2014

FOR

F BERRY (LEYLAND) LIMITED



Wallwork Nelson & Johnson  
Chartered Accountants & Statutory Auditors  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2014**

|                                                                       | <b>Page</b> |
|-----------------------------------------------------------------------|-------------|
| <b>Company Information</b>                                            | <b>1</b>    |
| <b>Report of the Independent Auditors on the Abbreviated Accounts</b> | <b>2</b>    |
| <b>Abbreviated Balance Sheet</b>                                      | <b>3</b>    |
| <b>Notes to the Abbreviated Accounts</b>                              | <b>4</b>    |

**F BERRY (LEYLAND) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2014**

**DIRECTORS:** Anthony Robert White  
Nicola Louise McCrone  
Kevin Hamilton Singleton

**SECRETARY:** Nicola Louise McCrone

**REGISTERED OFFICE:** 149 Towngate  
Leyland  
PRESTON  
Lancashire  
PR25 2LH

**REGISTERED NUMBER:** 01075421 (England and Wales)

**SENIOR STATUTORY AUDITOR:** IM JOHNSON FCCA

**AUDITORS:** Wallwork Nelson & Johnson  
Chartered Accountants & Statutory Auditors  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

**REPORT OF THE INDEPENDENT AUDITORS TO  
F BERRY (LEYLAND) LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of F Berry (Leyland) Limited for the year ended 31 October 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin 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 accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

A handwritten signature in black ink, appearing to read 'Wallwork, Nelson & Johnson', with a long horizontal line extending from the end of the signature.

IM JOHNSON FCCA (Senior Statutory Auditor)  
for and on behalf of Wallwork Nelson & Johnson  
Chartered Accountants & Statutory Auditors  
Chandler House  
7 Ferry Road Office Park  
Riversway  
Preston  
Lancashire  
PR2 2YH

19 March 2015

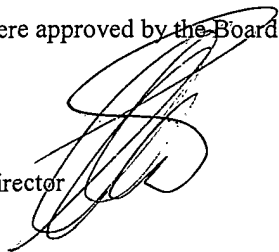
**ABBREVIATED BALANCE SHEET**  
31 OCTOBER 2014

|                                              | Notes | 31/10/14<br>£         | 31/10/13<br>£         |
|----------------------------------------------|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                          |       |                       |                       |
| Tangible assets                              | 2     | 260,486               | 262,626               |
| Investments                                  | 3     | 2,712                 | 2,712                 |
|                                              |       | <u>263,198</u>        | <u>265,338</u>        |
| <b>CURRENT ASSETS</b>                        |       |                       |                       |
| Debtors                                      |       | 197,993               | 203,504               |
| Cash at bank and in hand                     |       | 83,001                | 65,591                |
|                                              |       | <u>280,994</u>        | <u>269,095</u>        |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due within one year          | 4     | 149,835               | 103,638               |
| <b>NET CURRENT ASSETS</b>                    |       | <u>131,159</u>        | <u>165,457</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>394,357</u>        | <u>430,795</u>        |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due after more than one year | 4     | (4,255)               | (13,423)              |
| <b>PROVISIONS FOR LIABILITIES</b>            |       | <u>(1,044)</u>        | <u>(1,241)</u>        |
| <b>NET ASSETS</b>                            |       | <u><u>389,058</u></u> | <u><u>416,131</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                       |                       |
| Called up share capital                      | 5     | 100                   | 100                   |
| Revaluation reserve                          |       | 185,717               | 185,717               |
| Profit and loss account                      |       | 203,241               | 230,314               |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>389,058</u></u> | <u><u>416,131</u></u> |

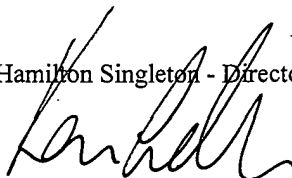
The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 19 March 2015 and were signed on its behalf by:

Anthony Robert White - Director



Kevin Hamilton Singleton - Director



Nicola Louise McCrone - Director



The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2014**

**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 April 2008).

**Turnover**

The company's turnover represents brokerage and fees which are recognised when debit notes are issued and other commissions which are credited when received. Alterations in brokerage arising from return and additional premiums and adjustments are taken into account as and when these occur.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and any provision for impairment in value.

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     | Not provided             |
| Computer equipment    | 25 % on reducing balance |
| Fixtures and fittings | 20 % on reducing balance |
| Motor vehicles        | 25 % on reducing balance |

Freehold property held by the company is not subject to depreciation. This is a departure from the Companies Act 2006, stating that all tangible fixed assets should be depreciated over the useful economic life of the asset. Any depreciation charge on the asset would not, in the opinion of the directors, be material since the property is maintained to a high standard.

**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**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Going concern**

The directors believe that the company has sufficient trade and financial resources to continue in operational existence for the foreseeable future. Thus the going concern basis of accounting in preparing the annual financial statements has been adopted.

**Fixed asset investments**

Fixed asset investments are shown at cost less provision for impairment.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2014

2. TANGIBLE FIXED ASSETS

|                          | Total<br>£ |
|--------------------------|------------|
| <b>COST OR VALUATION</b> |            |
| At 1 November 2013       | 542,343    |
| Additions                | 989        |
| Disposals                | (54,413)   |
|                          | <hr/>      |
| At 31 October 2014       | 488,919    |
|                          | <hr/>      |
| <b>DEPRECIATION</b>      |            |
| At 1 November 2013       | 279,717    |
| Charge for year          | 3,098      |
| Eliminated on disposal   | (54,382)   |
|                          | <hr/>      |
| At 31 October 2014       | 228,433    |
|                          | <hr/>      |
| <b>NET BOOK VALUE</b>    |            |
| At 31 October 2014       | 260,486    |
|                          | <hr/>      |
| At 31 October 2013       | 262,626    |
|                          | <hr/>      |

3. FIXED ASSET INVESTMENTS

|                                           | Investments<br>other<br>than<br>loans<br>£ |
|-------------------------------------------|--------------------------------------------|
| <b>COST</b>                               |                                            |
| At 1 November 2013<br>and 31 October 2014 | 2,712                                      |
|                                           | <hr/>                                      |
| <b>NET BOOK VALUE</b>                     |                                            |
| At 31 October 2014                        | 2,712                                      |
|                                           | <hr/>                                      |
| At 31 October 2013                        | 2,712                                      |
|                                           | <hr/>                                      |

4. CREDITORS

Creditors include an amount of £111,616 (31/10/13 - £72,355) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 31/10/14<br>£ | 31/10/13<br>£ |
|---------|----------|-------------------|---------------|---------------|
| 100     | Ordinary | £1                | 100           | 100           |
|         |          |                   | <hr/>         | <hr/>         |

6. ULTIMATE PARENT COMPANY

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

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2014

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 October 2014 and 31 October 2013:

|                                      | 31/10/14<br>£ | 31/10/13<br>£ |
|--------------------------------------|---------------|---------------|
| <b>Kevin Hamilton Singleton</b>      |               |               |
| Balance outstanding at start of year | 3,375         | 4,575         |
| Amounts advanced                     | 5,274         | 818           |
| Amounts repaid                       | (6,474)       | (2,018)       |
| Balance outstanding at end of year   | <u>2,175</u>  | <u>3,375</u>  |
| <br><b>Anthony Robert White</b>      |               |               |
| Balance outstanding at start of year | -             | -             |
| Amounts advanced                     | 27,770        | 22,988        |
| Amounts repaid                       | (27,770)      | (22,988)      |
| Balance outstanding at end of year   | <u>-</u>      | <u>-</u>      |
| <br><b>Nicola Louise McCrone</b>     |               |               |
| Balance outstanding at start of year | -             | -             |
| Amounts advanced                     | 5,879         | 826           |
| Amounts repaid                       | (5,879)       | (826)         |
| Balance outstanding at end of year   | <u>-</u>      | <u>-</u>      |