

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2016

FOR

F BERRY (LEYLAND) LIMITED

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



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FOR THE YEAR ENDED 31 OCTOBER 2016**

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F BERRY (LEYLAND) LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2016**

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: I M 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 2016 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

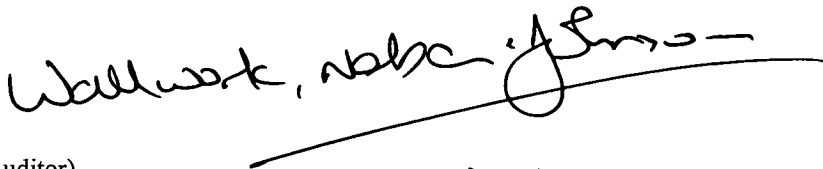
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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 to the right.

I M 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

23 May 2017

ABBREVIATED BALANCE SHEET
31 OCTOBER 2016

	Notes	31/10/16 £	£	31/10/15 £	£
FIXED ASSETS					
Tangible assets	2		257,252		258,696
Investments	3		2,712		2,712
			<u>259,964</u>		<u>261,408</u>
CURRENT ASSETS					
Debtors		186,859		173,992	
Cash at bank and in hand		98,842		186,435	
		<u>285,701</u>		<u>360,427</u>	
CREDITORS					
Amounts falling due within one year	4	138,834		172,409	
NET CURRENT ASSETS					
			<u>146,867</u>		<u>188,018</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			406,831		449,426
CREDITORS					
Amounts falling due after more than one year	4		(82,836)		(90,523)
PROVISIONS FOR LIABILITIES					
			<u>(911)</u>		<u>(876)</u>
NET ASSETS					
			<u>323,084</u>		<u>358,027</u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Revaluation reserve			185,717		185,717
Profit and loss account			137,267		172,210
SHAREHOLDERS' FUNDS					
			<u>323,084</u>		<u>358,027</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 23 May 2017 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 2016**

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 January 2015).

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 2016**

2. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 1 November 2015	489,712
Additions	658
At 31 October 2016	490,370
DEPRECIATION	
At 1 November 2015	231,016
Charge for year	2,102
At 31 October 2016	233,118
NET BOOK VALUE	
At 31 October 2016	257,252
At 31 October 2015	258,696

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 November 2015 and 31 October 2016	2,712
NET BOOK VALUE	
At 31 October 2016	2,712
At 31 October 2015	2,712

4. CREDITORS

Creditors include an amount of £176,807 (31/10/15 - £218,887) for which security has been given.

They also include the following debts falling due in more than five years:

	31/10/16 £	31/10/15 £
Repayable by instalments	51,561	59,943

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/10/16 £	31/10/15 £
100	Ordinary	£1	100	100

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 2016

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 October 2016 and 31 October 2015:

	31/10/16	31/10/15
	£	£
Kevin Hamilton Singleton		
Balance outstanding at start of year	975	2,175
Amounts repaid	(975)	(1,200)
Balance outstanding at end of year	-	975
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