

REGISTERED NUMBER: 02443921 (England and Wales)

Abbreviated Accounts
for the Year Ended
31 December 2012
for
B & K Universal Group Limited

TUESDAY



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COMPANIES HOUSE

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for the Year Ended 31 December 2012**

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**Report of the Independent Auditors to
B & K Universal Group Limited (Registered number: 02443921)
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages two to four, together with the full financial statements of B & K Universal Group Limited for the year ended 31 December 2012 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.

Other matters

In accordance with section 506 of the Companies Act 2006 a resolution has been passed and notified to the Secretary of State.

Date 1 MAY 2013

B & K Universal Group Limited (Registered number: 02443921)

**Abbreviated Balance Sheet
31 December 2012**

	Notes	2012 £	2011 £
FIXED ASSETS			
Investments	2	<u>1,779,000</u>	<u>1,779,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,779,000</u>	<u>1,779,000</u>
CAPITAL AND RESERVES			
Called up share capital	3	2,250,000	2,250,000
Capital redemption reserve		2,250,000	2,250,000
Profit and loss account		<u>(2,721,000)</u>	<u>(2,721,000)</u>
SHAREHOLDERS' FUNDS		<u>1,779,000</u>	<u>1,779,000</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 15 April 2013 and were signed on its behalf by



C V Wetmore - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 December 2012**

1 ACCOUNTING POLICIES

Accounting convention

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

The company was dormant throughout the current year and previous year

Preparation of consolidated financial statements

The financial statements contain information about B & K Universal Group Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company

Investments

Investments in subsidiaries are stated at cost, less provision for any permanent diminution in value

2 FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 January 2012	
and 31 December 2012	<u>1,779,000</u>
NET BOOK VALUE	
At 31 December 2012	<u>1,779,000</u>
At 31 December 2011	<u>1,779,000</u>

The company's investments at the balance sheet date in the share capital of companies include the following

B & K Universal Limited

Nature of business Laboratory animal science

	% holding	2012 £	2011 £
Class of shares	100.00		
Ordinary			
Aggregate capital and reserves		918,472	1,132,044
Profit for the year		<u>(213,572)</u>	<u>78,245</u>

In the opinion of the directors the investment in the company's subsidiary undertaking is worth at least the amount at which it is stated in the balance sheet

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2012 £	2011 £
2,250,000	Ordinary A	£1	<u>2,250,000</u>	<u>2,250,000</u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2012**

4 ULTIMATE PARENT COMPANY

Marshall Farms Group Ltd, is the company's ultimate parent company and is incorporated in the United States of America

The largest and smallest group in which the results of the company are consolidated is that of Great Divide ApS, a company incorporated in Denmark. Copies of the group financial statements of Great Divide ApS are available from Erhvervs - og Selskabsstyrelsen, Kampmannsgade 1, 1780 København V, Denmark