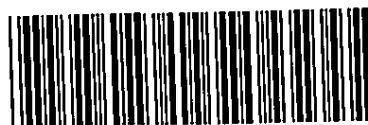


Registration number 02250717

**Berw Limited
Company limited by guarantee**

**Abbreviated accounts
for the year ended 31 March 2009**

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Berw Limited
Company limited by guarantee

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**Independent auditors' report to Berw Limited, Company
limited by guarantee, under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Berw Limited for the year ended 31 March 2009 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of the directors and the auditors

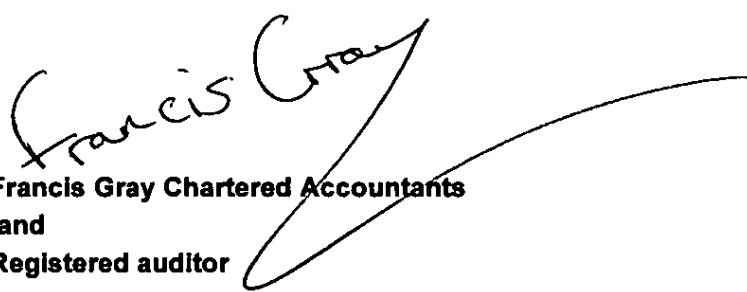
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and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

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.


**Francis Gray Chartered Accountants
and
Registered auditor**

**57 North Parade
Aberystwyth
Ceredigion
SY23 2JN**

Berw Limited
Company limited by guarantee

Abbreviated balance sheet
as at 31 March 2009

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		-		279
Current assets					
Stocks		21,718		16,990	
Debtors		1,023		801	
Cash at bank and in hand		15,063		15,579	
		<u>37,804</u>		<u>33,370</u>	
Creditors: amounts falling due within one year		<u>(16,212)</u>		<u>(13,717)</u>	
Net current assets			<u>21,592</u>		<u>19,653</u>
Total assets less current liabilities			<u>21,592</u>		<u>19,932</u>
Net assets			<u>21,592</u>		<u>19,932</u>
Reserves					
Profit and loss account			<u>21,592</u>		<u>19,932</u>
Members' funds			<u>21,592</u>		<u>19,932</u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2007) relating to small companies.

The abbreviated accounts were approved by the Board on 25 September 2009 and signed on its behalf by



H H Michelsen
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Berw Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings
and equipment - 33% straight line

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 April 2008	7,740
At 31 March 2009	7,740
Depreciation	
At 1 April 2008	7,461
Charge for year	279
At 31 March 2009	7,740
Net book values	
At 31 March 2008	279

Berw Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2009

..... continued

3. Company limited by guarantee

The company is limited by guarantee. Every member of the company undertakes to contribute such amounts as may be required (not exceeding £1) to the company's assets if it should be wound up while he is a member or within one year after he ceases to be a member, for payment of the Company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves.