

Registered Number 07099398

BERRY PROJECTS LIMITED

Abbreviated Accounts

31 December 2015

Abbreviated Balance Sheet as at 31 December 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	5,605	2,940
		<u>5,605</u>	<u>2,940</u>
Current assets			
Debtors		27,464	11,665
Cash at bank and in hand		23,154	14,955
		<u>50,618</u>	<u>26,620</u>
Creditors: amounts falling due within one year		(9,190)	(970)
Net current assets (liabilities)		<u>41,428</u>	<u>25,650</u>
Total assets less current liabilities		<u>47,033</u>	<u>28,590</u>
Provisions for liabilities		(641)	(588)
Total net assets (liabilities)		<u>46,392</u>	<u>28,002</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		46,292	27,902
Shareholders' funds		<u>46,392</u>	<u>28,002</u>

- For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 26 May 2016

And signed on their behalf by:

Mr P Berry, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover policy

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class Depreciation method and rate

Motor Vehicles 25% Reducing Balance Basis

Office Equipment 15% Reducing Balance Basis

Equipment hired to The Breakfast Bar 20% Straight Line

Fixtures and Fittings 15% Reducing Balance Basis

Other accounting policies**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 January 2015	5,708
Additions	3,718
Disposals	-
Revaluations	-

Transfers	-
At 31 December 2015	<u>9,426</u>
Depreciation	
At 1 January 2015	2,768
Charge for the year	1,053
On disposals	-
At 31 December 2015	<u>3,821</u>
Net book values	
At 31 December 2015	<u>5,605</u>
At 31 December 2014	<u>2,940</u>

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