

**BERKSHIRE HEALTH LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

Pearsure Ltd

Certified Public Accountants

263 Frimley Green Road
Frimley Green
Camberley
Surrey
GU16 6LD

Berkshire Health Ltd
Company No. 07238700
Abbreviated Balance Sheet 31 March 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		183,546		110,855
			<u>183,546</u>		<u>110,855</u>
CURRENT ASSETS					
Debtors		357,577		220,354	
Cash at bank and in hand		400		11,436	
		<u>357,977</u>		<u>231,790</u>	
Creditors: Amounts Falling Due Within One Year		(227,508)		(74,744)	
		<u>(227,508)</u>		<u>(74,744)</u>	
NET CURRENT ASSETS (LIABILITIES)			130,469		157,046
			<u>130,469</u>		<u>157,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			314,015		267,901
			<u>314,015</u>		<u>267,901</u>
Creditors: Amounts Falling Due After More Than One Year	3	(193,830)		-	
		<u>(193,830)</u>		<u>-</u>	
PROVISIONS FOR LIABILITIES					
Deferred Taxation		(14,364)		(17,979)	
		<u>(14,364)</u>		<u>(17,979)</u>	
NET ASSETS			105,821		249,922
			<u>105,821</u>		<u>249,922</u>
CAPITAL AND RESERVES					
Called up share capital	4	100		100	
Profit and Loss Account		105,721		249,822	
		<u>105,821</u>		<u>249,822</u>	
SHAREHOLDERS' FUNDS			105,821		249,922
			<u>105,821</u>		<u>249,922</u>

Berkshire Health Ltd
Company No. 07238700
Abbreviated Balance Sheet (continued) 31 March 2016

For the year ending 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mr Stephen Foley

10/11/2016

Berkshire Health Ltd
Notes to the Abbreviated Accounts
For The Year Ended 31 March 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and Buildings Leasehold	10% straight line
Plant & Machinery	20% straight line
Fixtures, fittings & equipment	15% straight line

1.4. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.5. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

1.6. Pensions

The company operates a defined pension contribution scheme for the benefit of its employees. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Berkshire Health Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 March 2016

2. Tangible Assets

	Total
Cost	£
As at 1 April 2015	215,955
Additions	123,570
Disposals	(12,504)
As at 31 March 2016	<u>327,021</u>
Depreciation	
As at 1 April 2015	105,100
Provided during the period	41,293
Disposals	(2,918)
As at 31 March 2016	<u>143,475</u>
Net Book Value	
As at 31 March 2016	<u>183,546</u>
As at 1 April 2015	<u>110,855</u>

3. Creditors: Amounts Falling Due After More Than One Year

	2016	2015
	£	£
Net obligations under finance lease and hire purchase contracts	45,050	-
Bank loans	148,780	-
	<u>193,830</u>	<u>-</u>

4. Share Capital

	Value	Number	2016	2015
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	0.010	10000	100	100

On 7 September 2015 each Ordinary Shares of £1 each was sub divided into 100 Ordinary shares of £0.01 each.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.