

Company registration number: 08810059

Mary Berry Limited

Unaudited filleted financial statements

30 June 2017

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Mary Berry Limited

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Mary Berry Limited

Directors and other information

Directors	Mrs M R A Hunnings P J M Hunnings
Company number	08810059
Registered office	12 Harvest Hill Road Maidenhead SL6 2QQ
Accountants	Zebra Accounting (Thames Valley) Limited 12 Harvest Hill Road Maidenhead SL6 2QQ

Mary Berry Limited

**Chartered accountants report to the board of directors on the preparation of the
unaudited statutory financial statements of Mary Berry Limited
Year ended 30 June 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Mary Berry Limited for the year ended 30 June 2017 which comprise the statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Mary Berry Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Mary Berry Limited and state those matters that we have agreed to state to the board of directors of Mary Berry Limited as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mary Berry Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Mary Berry Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Mary Berry Limited. You consider that Mary Berry Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Mary Berry Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Zebra Accounting (Thames Valley) Ltd

**Zebra Accounting (Thames Valley) Limited
Chartered Accountants
12 Harvest Hill Road
Maidenhead
SL6 2QQ**

21 December 2017

Mary Berry Limited

**Statement of financial position
30 June 2017**

	Note	2017 £	£	2016 £	£
Current assets					
Debtors	5	683,764		132,821	
Cash at bank and in hand		908,566		1,122,095	
		<u>1,592,330</u>		<u>1,254,916</u>	
Creditors: amounts falling due within one year	6	<u>(424,956)</u>		<u>(497,779)</u>	
Net current assets			<u>1,167,374</u>		<u>757,137</u>
Total assets less current liabilities			<u>1,167,374</u>		<u>757,137</u>
Net assets			<u><u>1,167,374</u></u>		<u><u>757,137</u></u>
Capital and reserves					
Called up share capital			26,000		26,000
Profit and loss account			<u>1,141,374</u>		<u>731,137</u>
Shareholders funds			<u><u>1,167,374</u></u>		<u><u>757,137</u></u>

For the year ending 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The notes on pages 5 to 7 form part of these financial statements.

Mary Berry Limited

Statement of financial position (continued)
30 June 2017

These financial statements were approved by the board of directors and authorised for issue on 21 December 2017, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'Mary Hunnings', written in a cursive style.

Mrs M R A Hunnings
Director

Company registration number: 08810059

The notes on pages 5 to 7 form part of these financial statements.

Mary Berry Limited

Notes to the financial statements Year ended 30 June 2017

1. General information

The company is a private company limited by shares, registered in England & Wales. The address of the registered office is 12 Harvest Hill Road, Maidenhead, SL6 2QQ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from UK GAAP to FRS 102 as at [period start date]. The change to FRS 102 has not affected the reported financial position and financial performance of the company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered and royalties earned, stated net of discounts and of Value Added Tax.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

Revenue from royalties is recognised for all royalties earned in respect of the reporting period.

Taxation

The taxation expense represents the aggregate amount of current tax recognised in the reporting period. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Mary Berry Limited

Notes to the financial statements (continued)
Year ended 30 June 2017

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Staff costs

The average number of persons employed by the company during the year amounted to 2 (2016: 2).

5. Debtors

	2017 £	2016 £
Trade debtors	-	1,321
Other debtors	683,764	131,500
	<u>683,764</u>	<u>132,821</u>

6. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	-	132
Taxes and social security costs	285,777	189,629
Other creditors	139,179	308,018
	<u>424,956</u>	<u>497,779</u>

Mary Berry Limited

Notes to the financial statements (continued)
Year ended 30 June 2017

7. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

2017

	Balance brought forward £	Advances /(credits) to the directors £	Amounts repaid £	Balance o/standing £
Mrs M R A Hunnings	-	753,350	(241,512)	511,838

8. Controlling party

The company is controlled by Mrs M A Hunnings, a director and shareholder.

9. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 July 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.