

**BCD Perry Limited**

**Unaudited Financial Statements**

**for the year ended 31 December 2018**

**BCD Perry Limited**

Company Number: NI614862

**BALANCE SHEET**

as at 31 December 2018

	Notes	2018 £	2017 £
<b>Fixed Assets</b>			
Investments	4	308,639	308,639
		<hr/>	<hr/>
<b>Current Assets</b>			
Cash and cash equivalents		1,091	2,279
<b>Creditors: Amounts falling due within one year</b>	5	(1,157)	(1,081)
		<hr/>	<hr/>
<b>Net Current (Liabilities)/Assets</b>		(66)	1,198
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		308,573	309,837
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital		82,100	82,100
Profit and Loss Account		226,473	227,737
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		308,573	309,837
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

The company has taken advantage of the exemption under section 444 not to file the Profit and Loss Account and Director's Report.

For the financial year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**Approved by the Director and authorised for issue on 15 February 2019**

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**Mrs B Perry****Director**



# **BCD Perry Limited**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2018

### **1. GENERAL INFORMATION**

BCD Perry Limited is a company limited by shares incorporated in Northern Ireland.

### **2. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **Statement of compliance**

The financial statements of the company for the year ended 31 December 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

#### **Basis of preparation**

The financial statements have been prepared under the except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **Cash flow statement**

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### **Turnover**

Turnover comprises dividend income from a portfolio of listed investments.

#### **Investments**

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related tax credit is recognised in the profit and loss account in the year in which it is receivable.

#### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### **Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

### **3. EMPLOYEES**

The average monthly number of employees, including director, during the year was as follows: 0

#### 4. INVESTMENTS

	Other investments	Total
Investments Cost	£	£
At 31 December 2018	308,639	308,639
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2018	<b>308,639</b>	<b>308,639</b>
	<hr/>	<hr/>
At 31 December 2017	308,639	308,639
	<hr/>	<hr/>

#### 5. CREDITORS

Amounts falling due within one year	2018 £	2017 £
Director's current account	77	1
Accruals	1,080	1,080
	<hr/>	<hr/>
	<b>1,157</b>	1,081
	<hr/>	<hr/>

#### 6. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2018.

#### 7. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

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.