

**BCD PERRY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

BCD PERRY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Investments	<u>4</u>	825,296	862,628
Current assets			
Cash at bank and in hand		1,547	1,755
Creditors: amounts falling due within one year	<u>5</u>	(1,080)	(1,080)
Net current assets		<u>467</u>	<u>675</u>
Total assets less current liabilities		825,763	863,303
Provisions for liabilities			
Deferred tax	6	(78,695)	(99,675)
Net assets		<u>747,068</u>	<u>763,628</u>
Capital and reserves			
Called up share capital	<u>7</u>	82,100	82,100
Profit and loss account		664,968	681,528
Shareholders' funds		<u>747,068</u>	<u>763,628</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit 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 director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 19 June 2023 and were signed on its behalf by

Belinda Perry
Director

Company Registration No. NI614862

BCD PERRY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

BCD Perry Limited is a private company, limited by shares, registered in Northern Ireland, registration number NI614862. The registered office is Unit 2 Channel Wharf, 21 Old Channel Road, Belfast, Antrim, BT3 9DE, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Going concern

The director believes that the company BCD Perry Limited has adequate resources available to enable it to continue to meet its ongoing obligations as and when they fall due for at least a period of 12 months from the date of approval of the financial statements. Accordingly, the company continues to adopt the going concern basis in preparation of its financial statements.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be measured reliably after receipt of dividends. Turnover is measured as the fair value of the dividend received or receivable, excluding discounts, rebates, value added taxes and other sales taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Investments

Investments in shares are included at fair value with changes in fair value recognised through the profit and loss account.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Restated Accounts

The prior year has been restated to correctly recognise fair value movements in investments through the profit and loss account as opposed to recognising investments at cost less impairment. In addition deferred tax has been recognised on the fair value movements correctly. This resulted in the profit and loss account increasing by £391,625 at 1 Jan 2021 and by £476,153 at 31 Dec 2021.

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4 Investments

	Other investments £
Valuation at 1 January 2022	862,628
Additions	64,005
Fair value adjustments	(88,104)
Disposals	(13,233)
Valuation at 31 December 2022	825,296

The profit and loss account includes £406,216 of accumulated undistributable reserves relating to fair value uplifts on investments (2021: £476,153).

5 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,080	1,080

6 Deferred taxation

	2022 £	2021 £
Other deferred taxation	78,695	99,675

	2022 £	2021 £
Provision at start of year	99,675	74,190
(Credited)/charged to the profit and loss account	(20,980)	25,485
Provision at end of year	78,695	99,675

7 Share capital

	2022 £	2021 £
Allotted, called up and fully paid: 82,100 Ordinary shares of £1 each	82,100	82,100

8 Average number of employees

During the year the average number of employees was 0 (2021: 0).

