

**BERKELEY HOLDINGS LIMITED**

**Company Registration Number:  
06415216 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 December 2019**

**Period of accounts**

**Start date: 01 January 2019**

**End date: 31 December 2019**

# **BERKELEY HOLDINGS LIMITED**

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# BERKELEY HOLDINGS LIMITED

## Balance sheet

As at 31 December 2019

	<i>Notes</i>	<i>2019</i>	<i>9 months to 31 December 2018</i>
		£	£
<b>Current assets</b>			
Debtors:		93,186	97,931
Cash at bank and in hand:		1,746	94
<b>Total current assets:</b>		<u>94,932</u>	<u>98,025</u>
Creditors: amounts falling due within one year:		(96,538)	(92,216)
<b>Net current assets (liabilities):</b>		<u>(1,606)</u>	<u>5,809</u>
Total assets less current liabilities:		(1,606)	5,809
<b>Total net assets (liabilities):</b>		<u>(1,606)</u>	<u>5,809</u>
<b>Capital and reserves</b>			
Called up share capital:		4	4
Profit and loss account:		(1,610)	5,805
<b>Shareholders funds:</b>		<u>(1,606)</u>	<u>5,809</u>

The notes form part of these financial statements

## **BERKELEY HOLDINGS LIMITED**

### **Balance sheet statements**

For the year ending 31 December 2019 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 26 October 2020  
and signed on behalf of the board by:**

Name: Mr Mohammad Irteza Piracha  
Status: Director

The notes form part of these financial statements

# BERKELEY HOLDINGS LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### Turnover policy

Revenue recognition Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### Other accounting policies

Basis of preparation The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss. The abridged financial statements are prepared in sterling, which is the functional currency of the entity. Revenue recognition Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Income tax The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, 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. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

# **BERKELEY HOLDINGS LIMITED**

## **Notes to the Financial Statements for the Period Ended 31 December 2019**

### **2. Employees**

	<i>2019</i>	<i>9 months to 31 December 2018</i>
Average number of employees during the period	1	1

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.