

Unaudited Financial Statements
for the Year Ended 31 August 2019
for
Berryman Food Science Ltd

Behegan Lynes
Accountancy & Taxation Advisers
Bank Chambers
Brook Street
Bishops Waltham
Hampshire
SO32 1AX

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for the Year Ended 31 August 2019**

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Berryman Food Science Ltd
Company Information
for the Year Ended 31 August 2019

DIRECTOR: P M Berryman

SECRETARY: Mrs M F Berryman

REGISTERED OFFICE: Peartree Cottage
Cheriton
Hampshire
SO24 0PW

REGISTERED NUMBER: 08633214 (England and Wales)

ACCOUNTANTS: Behegan Lynes
Accountancy & Taxation Advisers
Bank Chambers
Brook Street
Bishops Waltham
Hampshire
SO32 1AX

Berryman Food Science Ltd (Registered number: 08633214)

**Balance Sheet
31 August 2019**

	Notes	31.8.19 £	£	31.8.18 £	£
FIXED ASSETS					
Tangible assets	4		1,354		2,709
CURRENT ASSETS					
Debtors	5	11,686		4,450	
Cash at bank		<u>44,242</u>		<u>16,568</u>	
		55,928		21,018	
CREDITORS					
Amounts falling due within one year	6	<u>11,419</u>		<u>2,032</u>	
NET CURRENT ASSETS			<u>44,509</u>		<u>18,986</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			45,863		21,695
PROVISIONS FOR LIABILITIES			<u>47</u>		<u>258</u>
NET ASSETS			<u><u>45,816</u></u>		<u><u>21,437</u></u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			<u>45,716</u>		<u>21,337</u>
SHAREHOLDERS' FUNDS			<u><u>45,816</u></u>		<u><u>21,437</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 11 May 2020 and were signed by:

P M Berryman - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2019**

1. STATUTORY INFORMATION

Berryman Food Science Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents gross invoiced sales of services, recognised when the services are provided, including value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office & computer equipment - 33% on cost

Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

Taxation

Taxation for the year comprises current and deferred tax. 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.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2019

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Employee benefits

Short term employee benefits, including holiday pay and other similar non monetary benefits, are recognised as an expense in the period in which they are incurred.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2018 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 September 2018 and 31 August 2019	<u>9,845</u>
DEPRECIATION	
At 1 September 2018	7,136
Charge for year	<u>1,355</u>
At 31 August 2019	<u>8,491</u>
NET BOOK VALUE	
At 31 August 2019	<u>1,354</u>
At 31 August 2018	<u>2,709</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.19	31.8.18
	£	£
Trade debtors	7,200	-
Other debtors	<u>4,486</u>	<u>4,450</u>
	<u>11,686</u>	<u>4,450</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.19	31.8.18
	£	£
Taxation and social security	6,839	3
Other creditors	<u>4,580</u>	<u>2,029</u>
	<u>11,419</u>	<u>2,032</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2019**

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.19 £	31.8.18 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

8. ULTIMATE CONTROLLING PARTY

The company is jointly controlled by Mr & Mrs Berryman.

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.