

BERKSHIRE CORPORATE DEVELOPMENTS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

BERKSHIRE CORPORATE DEVELOPMENTS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2023

	Notes	2023 £	2022 £
Current assets			
Debtors		-	502,286
Creditors: amounts falling due within one year		(498,583)	(959,157)
Net current liabilities		(498,583)	(456,871)
Total assets less current liabilities		(498,583)	(456,871)
Creditors: amounts falling due after more than one year		-	(39,987)
Net liabilities		(498,583)	(496,858)
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(498,683)	(496,958)
Shareholders' funds		(498,583)	(496,858)

For the year ending 31 May 2023 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 his 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 the year in accordance with Section 444(2A).

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 28 October 2023 and were signed on its behalf by

Jay Chauhan
Director

Company Registration No. 10575886

BERKSHIRE CORPORATE DEVELOPMENTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

1 Statutory information

Berkshire Corporate Developments Ltd is a private company, limited by shares, registered in England and Wales, registration number 10575886. The registered office is 17 Midhurst Street, Rochdale, England, OL11 1PL. The company is in the process of being wound up.

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

These financial statements for the year ended 31 May 2023 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 June 2021.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

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

Presentation currency

The accounts are presented in £ sterling.

4 Share capital

	2023	2022
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

5 Average number of employees

During the year the average number of employees was 1 (2022: 1).

