

Company Registration No 00612150 (England and Wales)

BERGFELD COMPANY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2009

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BERGFELD COMPANY LIMITED

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BERGFELD COMPANY LIMITED

INDEPENDENT AUDITORS' REPORT TO BERGFELD COMPANY LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 3 to 5, together with the financial statements of Bergfeld Company Limited for the year ended 30 September 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Other information

On 25 October 2010 we reported, as auditors of Bergfeld Company Limited, to the members on the financial statements prepared under section 396 of the Companies Act 2006 for the year ended 30 September 2009, and our report was as follows:

"We have audited the financial statements of Bergfeld Company Limited for the year ended 30 September 2009 set out on pages 5 to 11. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on pages 1 - 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

BERGFELD COMPANY LIMITED

INDEPENDENT AUDITORS' REPORT TO BERGFELD COMPANY LIMITED (CONTINUED)

UNDER SECTION 449 OF THE COMPANIES ACT 2006

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.

Qualified opinion arising from disagreement about accounting treatment

Included within debtors on the balance sheet is an amount of £4,945,153 in respect of which the company has no security. In our opinion, it is doubtful whether the company is likely to receive payment and full provision of £4,945,153 should have been made, increasing the loss before tax and reducing net assets by that amount.

Except for the absence of the debtors provision, in our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 30 September 2009 and of its loss for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

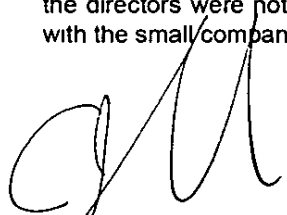
Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime."



Arnold Cohen (Senior Statutory Auditor)
for and on behalf of Cohen Arnold

25 October 2010

Chartered Accountants
Statutory Auditor

New Burlington House
1075 Finchley Road
London NW11 0PU

BERGFELD COMPANY LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Investments	2		300		300
Current assets					
Debtors		17,368,346		14,557,648	
Cash at bank and in hand		251,918		18,606	
		<u>17,620,264</u>		<u>14,576,254</u>	
Creditors amounts falling due within one year		<u>(10,064,628)</u>		<u>(7,016,057)</u>	
Net current assets			<u>7,555,636</u>		<u>7,560,197</u>
Total assets less current liabilities			<u><u>7,555,936</u></u>		<u><u>7,560,497</u></u>
Capital and reserves					
Called up share capital	3		100		100
Other reserves			62,188		62,188
Profit and loss account			<u>7,493,648</u>		<u>7,498,209</u>
Shareholders' funds			<u><u>7,555,936</u></u>		<u><u>7,560,497</u></u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board and authorised for issue on 25 October 2010


Abraham Klein
Director


Joshua Sternlicht
Director

Company Registration No 00612150

BERGFELD COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2009

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Investments

Fixed asset investments are stated at cost less provision for diminution in value

1.4 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted

1.5 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company has not prepared group accounts as it is exempt from the requirement to do so by section 400 of the Companies Act 2006 as it is a subsidiary undertaking of Tabletop London Limited, a company incorporated in England and Wales and is included in the consolidated accounts of that company

1.6 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

BERGFELD COMPANY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2009

2 Fixed assets

	Investments £
Cost	
At 1 October 2008 & at 30 September 2009	300
At 30 September 2008	<u>300</u>

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies

Company	Country of registration or incorporation	Class	Shares held %
Subsidiary undertakings			
Chaseville Limited	England and Wales	Ordinary	100 00
Crownpark Investments Limited	England and Wales	Ordinary	100 00
Deneview Properties Limited	England and Wales	Ordinary	100 00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

		Capital and reserves 2009 £	Profit/(loss) for the year 2009 £
	Principal activity		
Chaseville Limited	Trading and investment	3,530,914	1,587,557
Crownpark Investments Limited	Investment	5,766,579	124,932
Deneview Properties Limited	Investment	<u>4,080,304</u>	<u>104,802</u>

The subsidiary undertakings' results are in respect of the period ended 31st March 2009

3 Share capital	2009 £	2008 £
Authorised		
500 Ordinary shares of £1 each	<u>500</u>	<u>500</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4 Ultimate parent company

The ultimate parent company is Tabletop London Limited, a company registered in England and Wales