

**Registered Number 08224983**

**BEARA BEARA LTD**

**Abbreviated Accounts**

**30 September 2015**

## Abbreviated Balance Sheet as at 30 September 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	11,853	-
		<u>11,853</u>	<u>-</u>
<b>Current assets</b>			
Stocks		66,000	36,731
Debtors		3,444	4,992
Cash at bank and in hand		153,459	23,995
		<u>222,903</u>	<u>65,718</u>
<b>Creditors: amounts falling due within one year</b>		(8,916)	(21,104)
<b>Net current assets (liabilities)</b>		<u>213,987</u>	<u>44,614</u>
<b>Total assets less current liabilities</b>		<u>225,840</u>	<u>44,614</u>
<b>Total net assets (liabilities)</b>		<u>225,840</u>	<u>44,614</u>
<b>Capital and reserves</b>			
Called up share capital	3	11,690	10,000
Share premium account		189,786	-
Profit and loss account		24,364	34,614
<b>Shareholders' funds</b>		<u>225,840</u>	<u>44,614</u>

- For the year ending 30 September 2015 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.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 June 2016

And signed on their behalf by:

**J Bullough, Director**

## Notes to the Abbreviated Accounts for the period ended 30 September 2015

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

**Turnover policy**

Turnover represents net invoiced sales of goods excluding value added tax.

**Tangible assets depreciation policy**

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

Plant & machinery - 33% on cost.

**Valuation information and policy**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 October 2014	-
Additions	15,063
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2015	<u>15,063</u>
<b>Depreciation</b>	
At 1 October 2014	-
Charge for the year	3,210
On disposals	-
At 30 September 2015	<u>3,210</u>
<b>Net book values</b>	
At 30 September 2015	<u>11,853</u>
At 30 September 2014	<u>-</u>

## 3 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
0 Ordinary shares of £1 each (10,000 shares for 2014)	0	10,000

511,197 B Ordinary shares of £0.001 each (0 shares for 2014)	511	0
1,178,570 A Ordinary shares of £0.001 each (0 shares for 2014)	1,179	0

The following shares were issued during the year

178570 Ordinary A shares of 0.001p each for cash of £133544

511197 Ordinary B shares of 0.001p each for cash of E57924.

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