Registration number: 07621021

Barnu Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2016

Beevers and Moreno LLP
Chartered Accountants
44 Chatsworth Gardens
Acton
London
W3 9LW

Barnu Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Barnu Ltd for the Year Ended 31 May 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barnu Ltd for the year ended 31 May 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Barnu Ltd, as a body, in accordance with the terms of our engagement letterdated 21 July 2011. Our work has been undertaken solely to prepare for your approval the accounts of Barnu Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barnu Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Barnu Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Barnu Ltd. You consider that Barnu Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Barnu Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Beevers and Moreno LLP
Chartered Accountants
44 Chatsworth Gardens
Acton
London
W3 9LW
31 August 2016

Barnu Ltd
(Registration number: 07621021)
Abbreviated Balance Sheet at 31 May 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		1,160	707
Current assets			
Debtors		10,123	8,893
Cash at bank and in hand		3,358	4,663
		13,481	13,556
Creditors: Amounts falling due within one year		(14,526)	(14,179)
Net current liabilities		(1,045)	(623)
Net assets		115	84
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		15	(16)
Shareholders' funds		115	84

For the year ending 31 May 2016 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 director acknowledges his 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 director on 31 August 2016

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Mr B W Crocker
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% straight line method

Research and development

Research and development expenditure is written off as incurred.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 June 2015	3,567	3,567
Additions	1,199	1,199
At 31 May 2016	4,766	4,766
Depreciation		
At 1 June 2015	2,860	2,860
Charge for the year	746	746
At 31 May 2016	3,606	3,606
Net book value		
At 31 May 2016	1,160	1,160
At 31 May 2015	707	707

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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.