Registered number
08094713

MIRA BA LIMITED

Unaudited Filleted Accounts

30 June 2017

DAVID ISAACS & COMPANY
Chartered Accountants
2 BEAUCHAMP COURT
10 VICTORS WAY
BARNET
HERTS
EN5 5TZ

TUESDAY
L70NRLAG
LD2
27/02/2018
COMPANIES HOUSE
#186

20467-4A

MIRA BA LIMITED
Registered number: 08094713
Balance Sheet
as at 30 June 2017

	Notes		2017 £		2016 £
Current assets					
Cash at bank and in hand		201,946		213,844	
Creditors: amounts falling due within one year	3	(10,446)		(21,269)	
Net current assets			191,500		192,575
Net assets			191,500		192,575
Capital and reserves					
Called up share capital			1		1
Profit and loss account			191,499		192,574
Shareholder's funds			191,500		192,575

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Miss. L Turner
Director
Approved by the board on 16 January 2018

MIRA BA LIMITED
Notes to the Accounts
for the year ended 30 June 2017

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	25% p.a straight line

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

MIRA BA LIMITED
Notes to the Accounts
for the year ended 30 June 2017

2 Tangible fixed assets

	Fixtures, Fittings and Equipment £
Cost	
At 1 July 2016	300
At 30 June 2017	300
Depreciation	
At 1 July 2016	300
At 30 June 2017	300
Net book value	
At 30 June 2017	-

3 Creditors: amounts falling due within one year

	2017 £	2016 £
Taxation and social security costs	-	10,127
Other creditors	10,446	11,142
	10,446	21,269

4 Controlling party

The company is controlled by L Turner by virtue of having ownership of 100% of the issued ordinary share capital in the company.

5 Other information

MIRA BA LIMITED is a private company limited by shares and incorporated in England. Its registered office is:
FIRST FLOOR
2 WOODBERRY GROVE
NORTH FINCHLEY
LONDON
N12 0DR