

Registered Number 09036421

BARAN FOOD & WINE LTD

Abbreviated Accounts

31 May 2016

Abbreviated Balance Sheet as at 31 May 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	4,000	5,000
Tangible assets	3	6,985	8,979
		<u>10,985</u>	<u>13,979</u>
Current assets			
Stocks		30,880	28,745
Cash at bank and in hand		5,507	2,955
		<u>36,387</u>	<u>31,700</u>
Net current assets (liabilities)		<u>36,387</u>	<u>31,700</u>
Total assets less current liabilities		<u>47,372</u>	<u>45,679</u>
Creditors: amounts falling due after more than one year		(49,511)	(47,158)
Total net assets (liabilities)		<u>(2,139)</u>	<u>(1,479)</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		(2,140)	(1,480)
Shareholders' funds		<u>(2,139)</u>	<u>(1,479)</u>

- 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 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 February 2017

And signed on their behalf by:

Mr O Imrek, Director

Notes to the Abbreviated Accounts for the period ended 31 May 2016

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 April 2008.

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 and machinery etc - 25% on reducing balance

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of six years.

2 Intangible fixed assets

	£
Cost	
At 1 June 2015	6,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2016	<u>6,000</u>
Amortisation	
At 1 June 2015	1,000
Charge for the year	1,000
On disposals	-
At 31 May 2016	<u>2,000</u>
Net book values	
At 31 May 2016	<u>4,000</u>
At 31 May 2015	<u>5,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 June 2015	11,300
Additions	-

Disposals	-
Revaluations	-
Transfers	-
At 31 May 2016	<u>11,300</u>
Depreciation	
At 1 June 2015	2,321
Charge for the year	1,994
On disposals	-
At 31 May 2016	<u>4,315</u>
Net book values	
At 31 May 2016	<u>6,985</u>
At 31 May 2015	<u>8,979</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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