

Merra Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

Thandi & Co
7a Harmer Street
Gravesend
Kent
DA12 2AP

Merra 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.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
Merra Ltd
for the Year Ended 31 July 2016**

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

It is your duty to ensure that Merra 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 Merra Ltd. You consider that Merra 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 Merra 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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Thandi & Co
7a Harmer Street
Gravesend
Kent
DA12 2AP
26 April 2017

Merra Ltd
(Registration number: 05890754)
Abbreviated Balance Sheet at 31 July 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		(1)	1,360
Current assets			
Debtors		12,960	-
Cash at bank and in hand		17,949	44,555
		30,909	44,555
Creditors: Amounts falling due within one year		(25,547)	(33,092)
Net current assets		5,362	11,463
Net assets		5,361	12,823
Capital and reserves			
Called up share capital	<u>3</u>	200	200
Profit and loss account		5,161	12,623
Shareholders' funds		5,361	12,823

For the year ending 31 July 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 26 April 2017

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Mr Pretam Singh
Director

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

Merra Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

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).

Turnover

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

Depreciation

Fixed Assets are depreciated over there estimated useful life.

Asset class	Depreciation method and rate
Computer Equipment	Straight line basis over 3 years

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 August 2015	8,294	8,294
At 31 July 2016	8,294	8,294
Depreciation		
At 1 August 2015	6,934	6,934
Charge for the year	1,361	1,361
At 31 July 2016	8,295	8,295
Net book value		
At 31 July 2016	(1)	(1)
At 31 July 2015	1,360	1,360

Merra Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100
Ordinary B Shares of £1 each	100	100	100	100
	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>

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