

COMPANY REGISTRATION NUMBER 08140231

BARRIANNE-PHOTOS LIMITED

Unaudited Abbreviated Accounts

for the year ended

31 July 2016

BARRIANNE-PHOTOS LIMITED

Accountants' Report to the DirectorsBarrienne-Photos Limited

for the year ended 31st July 2016

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31st July 2016 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

MOORE THOMPSON Chartered Accountants

Monica House St. Augustines Road Wisbech PE13 3AD

Dated: 27 April 2017

BARRIANNE-PHOTOS LIMITED**Abbreviated Balance Sheet****as at 31st July 2016**

		2016		2015	
	Note	£	£	£	£
Fixed assets	2				
Tangible assets			22,308		23,479
Current assets					
Debtors	-			5,980	
Cash at bank		1,190	-		
		-----		-----	
		1,190		5,980	
Creditors: amounts falling due within one year		33,772		26,334	
		-----		-----	
Net current liabilities			(32,582)		(20,354)
			-----		-----
Total assets less current liabilities			(10,274)		3,125
Provisions for liabilities			2,735		2,626
			-----		-----
			(13,009)		499
			-----		-----
Capital and reserves					
Called-up equity share capital	3		4		1
Profit and loss account			(13,013)		498
			-----		-----
(Deficit)/shareholders' funds			(13,009)		499
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For the year ended 31st July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 27 April 2017 , and are signed on their behalf by:

Mr B L Cant

Director

Company Registration Number: 08140231

BARRIANNE-PHOTOS LIMITED

Notes to the Abbreviated Accounts

for the year ended 31st July 2016

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents the invoice value of goods and services provided during the year.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment-20% reducing balance

Photography equipment-20% reducing balance

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Working capital deficit

At the balance sheet date, current liabilities exceed current assets by £32,582 (2015 - £20,354). Part of this deficit is due to the directors current account being included in creditors due within one year. However, the director has indicated that he will not withdraw from this account in preference to other creditors, that he has operated within his bank facilities and that the accounts have been prepared on a going concern basis.

2. Fixed assets

	Tangible Assets
	£
Cost	
At 1st August 2015	30,048
Additions	4,319

At 31st July 2016	34,367

Depreciation	
At 1st August 2015	6,569
Charge for year	5,490

At 31st July 2016	12,059

Net book value	
At 31st July 2016	22,308

At 31st July 2015	23,479

3. Share capital

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares (2015 - 1) of £ 1 each	4	4	1	1
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