

# Bissta UK Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

Borhany & Associates  
1 Pavilion Square  
Cricketers Way  
Westhoughton  
Bolton  
BL5 3AJ

# **Bissta UK Limited**

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**Bissta UK Limited**  
**(Registration number: 7218992)**  
**Abbreviated Balance Sheet at 30 April 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		-	69
<b>Current assets</b>			
Stocks		6,317	6,317
Cash at bank and in hand		216	894
		6,533	7,211
Creditors: Amounts falling due within one year		(3,801)	(2,901)
Net current assets		2,732	4,310
Total assets less current liabilities		2,732	4,379
Creditors: Amounts falling due after more than one year		(89,197)	(89,875)
Net liabilities		(86,465)	(85,496)
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(86,565)	(85,596)
Shareholders' deficit		(86,465)	(85,496)

For the year ending 30 April 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 notes on pages 3 to 4 form an integral part of these financial statements.

**Bissta UK Limited**  
**(Registration number: 7218992)**  
**Abbreviated Balance Sheet at 30 April 2016**  
**..... continued**

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 January 2017

.....  
Mr K Heidari  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
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**Bissta UK Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 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).

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33% reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**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**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 May 2015	775	775
At 30 April 2016	775	775
<b>Depreciation</b>		
At 1 May 2015	706	706
Charge for the year	69	69
At 30 April 2016	775	775
<b>Net book value</b>		
At 30 April 2016	-	-
At 30 April 2015	69	69

**Bissta UK Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2016**  
*..... continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	100	100	100	100
	<hr/>	<hr/>	<hr/>	<hr/>

**4 Related party transactions**

**Director's advances and credits**

	<b>2016</b>		<b>2015</b>	
	<b>Advance/ Credit £</b>	<b>2016 Repaid £</b>	<b>Advance/ Credit £</b>	<b>2015 Repaid £</b>
<b>Mr K Heidari</b>				
Amounts owed to the director from the company	89,197	-	89,876	-
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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.