Registered number
6582663

A Bear Limited

Abbreviated Accounts

31 May 2009

A Bear Limited
Abbreviated Balance Sheet
as at 31 May 2009

	Notes		2009 £
Fixed assets			
Tangible assets	2		2,551
Current assets			
Debtors		100	
Cash at bank and in hand		18,015	
		18,115	
Creditors: amounts falling due within one year		(65,047)	
Net current liabilities			(46,932)
Net liabilities			(44,381)
Capital and reserves			
Called up share capital	3		100
Profit and loss account			(44,481)
Shareholders' funds			(44,381)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Mr S A Cowan
Director
Approved by the board on 7/9/09

A Bear Limited
Notes to the Abbreviated Accounts
for the period ended 31 May 2009

1 Accounting policies

Basis of preparation
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
Turnover represents the value of fees received for services made to clients in the period.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

	£
Cost	
Additions	3,189
At 31 May 2009	3,189
Depreciation	
Charge for the period	638
At 31 May 2009	638
Net book value	
At 31 May 2009	2,551

3 Share capital

	2009 No	2009 £
Allotted, called up and fully paid:		
Ordinary shares of £1 each	100	100

During the period 100 Ordinary shares of £1 each were issued.

4 Transactions with directors

At 31 May 2009, Mr S A Cowan had made a loan to the Company of £63,210. The loan is interest free and repayable on demand.