

Registration number: 09553919

Braham Capital Ltd

Unaudited Abbreviated Accounts

for the Period from 21 April 2015 to 31 May 2016

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COMPANIES HOUSE

Allen Mills Howard & Co.
Chartered Certified Accountants
23 Stockport Road,
Ashton-Under-Lyne,
Lancashire.
OL7 0LA

Braham Capital Ltd
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

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 3) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation
of the Unaudited Statutory Accounts of
Braham Capital Ltd
for the Period Ended 31 May 2016**

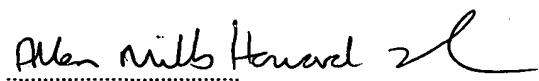
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Braham Capital Ltd for the period ended 31 May 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Braham Capital Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Braham Capital Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Braham Capital Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Braham Capital 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 Braham Capital Ltd. You consider that Braham Capital Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Braham Capital 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.



Allen Mills Howard & Co.
Chartered Certified Accountants
23 Stockport Road,
Ashton-Under-Lyne,
Lancashire.
OL7 0LA

15 September 2016

Braham Capital Ltd
(Registration number: 09553919)
Abbreviated Balance Sheet at 31 May 2016

	Note	31 May 2016 £
Current assets		
Stocks		162,141
Cash at bank and in hand		<u>155,869</u>
		318,010
Creditors: Amounts falling due within one year		<u>(319,067)</u>
Net liabilities		<u><u>(1,057)</u></u>
Capital and reserves		
Called up share capital	2	240
Profit and loss account		<u>(1,297)</u>
Shareholders' deficit		<u><u>(1,057)</u></u>

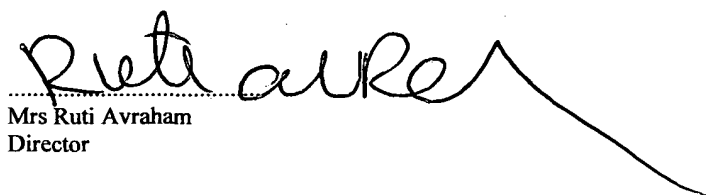
For the year ending 31 May 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 15 September 2016 and signed on its behalf by:



Mrs Ruti Avraham
Director

Braham Capital Ltd

Notes to the Abbreviated Accounts for the Period from 21 April 2015 to 31 May 2016

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 received for UK property sales.

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 Share capital

Allotted, called up and fully paid shares

	31 May 2016	
	No.	£
Ordinary A Shares of £1 each	180	180
Ordinary B Shares of £1 each	60	60
	<u>240</u>	<u>240</u>