

Company Registration No. 3555436 (England and Wales)

**YOGAMAYA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**  
**PAGES FOR FILING WITH REGISTRAR**

**YOGAMAYA LIMITED**

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# YOGAMAYA LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	3		466		621
Investments	4		1		1
			<u>467</u>		<u>622</u>
<b>Current assets</b>					
Debtors	5	24,395		16,036	
Cash at bank and in hand		19,837		24,455	
		<u>44,232</u>		<u>40,491</u>	
<b>Creditors: amounts falling due within one year</b>	6	(23,615)		(30,185)	
<b>Net current assets</b>			20,617		10,306
<b>Total assets less current liabilities</b>			<u>21,084</u>		<u>10,928</u>
<b>Capital and reserves</b>					
Called up share capital			2		2
Profit and loss reserves			21,082		10,926
<b>Total equity</b>			<u>21,084</u>		<u>10,928</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 23 December 2019 and are signed on its behalf by:

C J D Mills

**Director**

**Company Registration No. 3555436**

# YOGAMAYA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

#### Company information

Yogamaya Limited is a private company limited by shares incorporated in England and Wales. The registered office is 180 Great Portland Street, London, W1W 5QZ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principle accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover represents amounts receivable for publishing income net of VAT.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	at 25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Financial instruments

The company only has basic financial instruments.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

#### 1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

# YOGAMAYA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 1 Accounting policies

(Continued)

#### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2018 - 2).

### 3 Tangible fixed assets

#### Plant and machinery etc

£

#### Cost

At 1 April 2018 and 31 March 2019

12,068

#### Depreciation and impairment

At 1 April 2018

11,447

Depreciation charged in the year

155

At 31 March 2019

11,602

#### Carrying amount

At 31 March 2019

466

At 31 March 2018

621

### 4 Fixed asset investments

2019  
£

2018  
£

Investments

1

1

# YOGAMAYA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 4 Fixed asset investments (Continued)

#### Movements in fixed asset investments

Investments  
other than  
loans  
£

#### Cost or valuation

At 1 April 2018 & 31 March 2019

1

#### Carrying amount

At 31 March 2019

1

At 31 March 2018

1

### 5 Debtors

#### Amounts falling due within one year:

2019

£

2018

£

Other debtors

24,395

16,036

### 6 Creditors: amounts falling due within one year

2019

£

2018

£

Trade creditors

2,756

3,235

Corporation tax

1

-

Other taxation and social security

778

920

Other creditors

20,080

26,030

23,615

30,185

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.