

**Abbreviated Unaudited Accounts for the Year Ended 31 July 2015**

**for**

**Divyavision Limited**

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for the year ended 31 July 2015**

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**Divyavision Limited**  
**Company Information**  
**for the year ended 31 July 2015**

**DIRECTOR:** A L Vaidya

**REGISTERED OFFICE:** 2nd Floor  
Hygeia House  
66 College Road  
Harrow  
Middlesex  
HA1 1BE

**REGISTERED NUMBER:** 06328376 (England and Wales)

**ACCOUNTANTS:** Lawrence Grant  
Chartered Accountants  
and Reporting Accountants  
2nd Floor  
Hygeia House  
66 College Road  
Harrow  
Middlesex  
HA1 1BE

**Abbreviated Balance Sheet  
31 July 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1,397		2,150
<b>CURRENT ASSETS</b>					
Debtors		1,152		2,862	
Cash at bank and in hand		<u>50,947</u>		<u>41,346</u>	
		52,099		44,208	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>31,683</u>		<u>29,203</u>	
<b>NET CURRENT ASSETS</b>			<u>20,416</u>		<u>15,005</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			21,813		17,155
<b>PROVISIONS FOR LIABILITIES</b>			<u>279</u>		<u>445</u>
<b>NET ASSETS</b>			<u>21,534</u>		<u>16,710</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			<u>21,434</u>		<u>16,610</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>21,534</u>		<u>16,710</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 20 November 2015 and were signed by:

A L Vaidya - Director

**Notes to the Abbreviated Accounts  
for the year ended 31 July 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sale of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% reducing balance
Computer equipment	- Straight line over 3 years

**Deferred taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers 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. In accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 August 2014	6,194
Additions	163
At 31 July 2015	<u>6,357</u>
<b>DEPRECIATION</b>	
At 1 August 2014	4,044
Charge for year	916
At 31 July 2015	<u>4,960</u>
<b>NET BOOK VALUE</b>	
At 31 July 2015	<u>1,397</u>
At 31 July 2014	<u>2,150</u>

**Notes to the Abbreviated Accounts - continued  
for the year ended 31 July 2015**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

At the balance sheet date the director, A L Vaidya had a credit balance of £4,976 (2014:£3,514) on his current account. This amount represents an interest free loan to the company and is included in 'other creditors'.

Dividends of £27,900 (2014: £32,800) were paid to the director, A L Vaidya.

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.