# YOGA PARADISE LTD

**Filleted Accounts** 

For The Year Ended 31 July 2020

### YOGA PARADISE LTD

**Registered number:** 07318262

**Balance Sheet** 

as at 31 July 2020

	Notes		2020		2019
			£		£
Fixed assets					
Tangible assets	3		800		1,300
Current assets					
Debtors	4	5,311		192	
Cash at bank and in hand		10,823		3,824	
		16,134		4,016	
Creditors: amounts falling due within one year	5	(14,444)		(2,547)	
Net current assets			1,690		1,469
Net assets			2,490	_	2,769
Capital and reserves					
Called up share capital			100		100
Profit and loss account			2,390		2,669
Shareholders' funds			2,490	_ =	2,769

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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs Gunjeet Sawhney

Director

Approved by the board on 02.03.2021

#### YOGA PARADISE LTD

#### Notes to the Accounts

# for the year ended 31 July 2020

# 1 Accounting policies

#### Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised after completion of providing the services.

### Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer & equipment 20% straight line

2	Employees	2020	2019
		Number	Number
	Average number of persons employed by the company	2	2

Computer &

# 3 Tangible fixed assets

	equipment
	£
Cost	
At 1 August 2019	2,500
At 31 July 2020	2,500
Depreciation	
At 1 August 2019	1,200
Charge for the year	500
At 31 July 2020	1,700
Net book value	
At 31 July 2020	800
At 31 July 2019	1,300

4	Debtors	2020	2019
		£	£
	Trade debtors	285	120
	Other debtors - prepayment	5,026	72
		5,311	192
5	Creditors: amounts falling due within one year	2020 £	2019 £
	Corporation tax	1,275	1,274
	Other creditors	13,169	1,273
		14,444	2,547

### 6 Other information

YOGA PARADISE LTD is a private company limited by shares and incorporated in England. Its registered office is:

63 Harlech Road

Abbots Langley

Hertfordshire

England

WD5 0BE

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.