

**LIVING MIND WELLBEING LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

LIVING MIND WELLBEING LIMITED
UNAUDITED ACCOUNTS
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LIVING MIND WELLBEING LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2022

Directors	Dr A Sarkhel Mrs M Gulati Sarkhel
Company Number	11473598 (England and Wales)
Registered Office	10 Harley Street London W1G 9PF
Accountants	Rhian Davies ACA 31 New Road Llandeilo SA19 6DF

LIVING MIND WELLBEING LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	65,497	68,650
Current assets			
Debtors	5	25,868	19,320
Cash at bank and in hand		3,867	7,428
		<u>29,735</u>	<u>26,748</u>
Creditors: amounts falling due within one year	<u>6</u>	(42,939)	(47,048)
Net current liabilities		<u>(13,204)</u>	<u>(20,300)</u>
Net assets		<u>52,293</u>	<u>48,350</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		52,193	48,250
Shareholders' funds		<u>52,293</u>	<u>48,350</u>

For the year ending 31 July 2022 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 27 April 2023 and were signed on its behalf by

Dr A Sarkhel
Director

Company Registration No. 11473598

LIVING MIND WELLBEING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

1 Statutory information

Living Mind Wellbeing Limited is a private company, limited by shares, registered in England and Wales, registration number 11473598. The registered office is 10 Harley Street, London, W1G 9PF.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
Computer equipment	25% straight line

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 August 2021	33,303	56,852	16,487	106,642
Additions	3,768	-	4,262	8,030
At 31 July 2022	37,071	56,852	20,749	114,672
Depreciation				
At 1 August 2021	-	32,868	5,124	37,992
Charge for the year	-	5,996	5,187	11,183
At 31 July 2022	-	38,864	10,311	49,175
Net book value				
At 31 July 2022	37,071	17,988	10,438	65,497
At 31 July 2021	33,303	23,984	11,363	68,650

LIVING MIND WELLBEING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

5 Debtors	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	25,868	19,320
	<u>25,868</u>	<u>19,320</u>
6 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxes and social security	769	(442)
Other creditors	42,170	47,490
	<u>42,939</u>	<u>47,048</u>

7 Transactions with related parties

Included in Other Creditors is an amount of £34,661 owed by the company to Living Mind Limited. The two companies are connected as they share the same directors.

8 Average number of employees

During the year the average number of employees was 2 (2021: 2).

