

**VIYASH LTD**  
**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**VIYASH LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Inventories		48,500	38,500
Debtors	4	12,000	12,000
Cash at bank and in hand		1,982	5,463
		<u>62,482</u>	<u>55,963</u>
<b>Creditors: amounts falling due within one year</b>	2	(10,423)	(6,048)
<b>Net current assets</b>		<u>52,059</u>	<u>49,915</u>
<b>Total assets less current liabilities</b>		52,059	49,915
<b>Creditors: amounts falling due after more than one year</b>	6	(43,589)	(48,432)
<b>Net assets</b>		<u>8,470</u>	<u>1,483</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		8,370	1,383
<b>Shareholders' funds</b>		<u>8,470</u>	<u>1,483</u>

For the year ending 30 June 2023 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 director acknowledges his 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 and authorised for issue on 30 March 2024 and were signed on its behalf by

UMASHANKARAN SRI LA SRI VISVANATH KURUKKAL  
Director

Company Registration No. 12032678

**VIYASH LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**1 Statutory information**

VIYASH LTD is a private company, limited by shares, registered in England and Wales, registration number 12032678. The registered office is 40 Hitchin Road, Upper Caldecote, Biggleswade, SG18 9BT.

**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.

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due after more than one year</b>		
Accrued income and prepayments	12,000	12,000
	<hr/>	<hr/>
<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	8,784	4,612
Taxes and social security	1,639	1,436
	<hr/>	<hr/>
	10,423	6,048
	<hr/>	<hr/>
<b>6 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	43,589	48,432
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**7 Average number of employees**

During the year the average number of employees was 4 (2022: 4).

