

**REGISTERED NUMBER: SC407483 (Scotland)**

**YOGABELLIES LTD**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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**For The Year Ended 30 September 2017**

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**YOGABELLIES LTD**

**COMPANY INFORMATION**  
**For The Year Ended 30 September 2017**

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**DIRECTOR:** C MacDonald

**REGISTERED OFFICE:** 272 Bath Street  
Glasgow  
G2 4JR

**REGISTERED NUMBER:** SC407483 (Scotland)

**ACCOUNTANTS:** Benham Conway & Co  
16 Royal Crescent  
Glasgow  
G3 7SL

**BALANCE SHEET**  
**30 September 2017**

|  | Notes | 30.9.17<br>£   | £             | 30.9.16<br>£   | £             |
|--|-------|----------------|---------------|----------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |               |                |               |
| Tangible assets                              | 4     |                | 1,471         |                | 172           |
| <b>CURRENT ASSETS</b>                        |       |                |               |                |               |
| Stocks                                       |       | 29,552         |               | 32,591         |               |
| Debtors                                      | 5     | 14,785         |               | 8,122          |               |
| Cash at bank and in hand                     |       | <u>116,492</u> |               | <u>95,574</u>  |               |
|  |       | <b>160,829</b> |               | <b>136,287</b> |               |
| <b>CREDITORS</b>                             |       |                |               |                |               |
| Amounts falling due within one year          | 6     | <u>67,779</u>  |               | <u>59,203</u>  |               |
| <b>NET CURRENT ASSETS</b>                    |       |                | <b>93,050</b> |                | <b>77,084</b> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <b>94,521</b> |                | <b>77,256</b> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |               |                |               |
| Called up share capital                      |       |                | 1             |                | 1             |
| Retained earnings                            |       | <u>94,520</u>  |               | <u>77,255</u>  |               |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <b>94,521</b> |                | <b>77,256</b> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**BALANCE SHEET - continued**  
**30 September 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 15 June 2018 and were signed by:

C MacDonald - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 30 September 2017**

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**1. STATUTORY INFORMATION**

Yogabellies Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover comprises the value of services and goods supplied by the company in the year, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life:

Plant and machinery, etc - 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2016 - 2) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 September 2017**

**4. TANGIBLE FIXED ASSETS**

|                        | <b>Plant and<br/>machinery<br/>etc<br/>£</b> |
|------------------------|--|
| <b>COST</b>            |  |
| At 1 October 2016      | 2,896  |
| Additions              | 2,196  |
| Disposals              | <u>(2,896)</u>                               |
| At 30 September 2017   | <u>2,196</u>                                 |
| <b>DEPRECIATION</b>    |  |
| At 1 October 2016      | 2,724  |
| Charge for year        | 725  |
| Eliminated on disposal | <u>(2,724)</u>                               |
| At 30 September 2017   | <u>725</u>                                   |
| <b>NET BOOK VALUE</b>  |  |
| At 30 September 2017   | <u>1,471</u>                                 |
| At 30 September 2016   | <u>172</u>                                   |

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | <b>30.9.17<br/>£</b> | <b>30.9.16<br/>£</b> |
|---------------|----------------------|----------------------|
| Trade debtors | 13,787               | 3,152                |
| Other debtors | <u>998</u>           | <u>4,970</u>         |
|               | <u>14,785</u>        | <u>8,122</u>         |

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | <b>30.9.17<br/>£</b> | <b>30.9.16<br/>£</b> |
|------------------------------|----------------------|----------------------|
| Taxation and social security | 41,315               | 27,984               |
| Other creditors              | <u>26,464</u>        | <u>31,219</u>        |
|                              | <u>67,779</u>        | <u>59,203</u>        |

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.