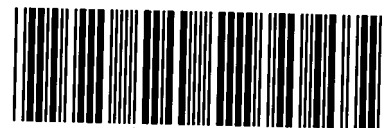


Registered number  
04394314

JOYALUKKAS LTD  
Abbreviated Accounts  
31 March 2014

THURSDAY



A12 \*A3G6GMFS\* 11/09/2014 #212  
COMPANIES HOUSE

**JOYALUKKAS LTD**  
**Independent auditors' Report**

**Independent auditors' report to JOYALUKKAS LTD**  
**under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full accounts of the company for the year ended 31 March 2014 prepared under section 396 of the Companies Act 2006.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we considered necessary to confirm, by reference to the full accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Harsh Kantilal Ondhia  
(Senior Statutory Auditor)  
for and on behalf of  
Lall Ondhia Limited  
Accountants and Statutory Auditors  
23 June 2014

Charter House  
8-10 Station Road  
London

E12 5BT

**JOYALUKKAS LTD**

Registered number:

04394314

**Abbreviated Balance Sheet  
as at 31 March 2014**

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	103,803	95,173
<b>Current assets</b>			
Stocks		1,780,677	1,774,250
Debtors		3,626	52,469
Cash at bank and in hand		109,592	97,245
		<u>1,893,895</u>	<u>1,923,964</u>
<b>Creditors: amounts falling due within one year</b>		(120,138)	(72,299)
<b>Net current assets</b>		<u>1,773,757</u>	<u>1,851,665</u>
<b>Total assets less current liabilities</b>		<u>1,877,560</u>	<u>1,946,838</u>
<b>Creditors: amounts falling due after more than one year</b>		(1,633,052)	(1,655,146)
<b>Net assets</b>		<u><u>244,508</u></u>	<u><u>291,692</u></u>
<b>Capital and reserves</b>			
Called up share capital	3	10,000	10,000
Profit and loss account		234,508	281,692
<b>Shareholder's funds</b>		<u><u>244,508</u></u>	<u><u>291,692</u></u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Joy Alukkas  
Director

Approved by the board on 23 June 2014

**JOYALUKKAS LTD**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2014**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% straight line
Motor vehicles	20% straight line
Depreciation ( Improvements )	Over 20 years on a straight line basis

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

**2 Tangible fixed assets**

£

**Cost**

At 1 April 2013	203,591
Additions	23,819
At 31 March 2014	<u>227,410</u>

**Depreciation**

At 1 April 2013	108,418
Charge for the year	15,189
At 31 March 2014	<u>123,607</u>

**Net book value**

At 31 March 2014	<u>103,803</u>
At 31 March 2013	<u>95,173</u>

**JOYALUKKAS LTD****Notes to the Abbreviated Accounts  
for the year ended 31 March 2014**

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	10,000	<u>10,000</u>	<u>10,000</u>