

AMENDED

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2012
FOR
KERALA AYURVEDA CENTRE LIMITED



CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Report of the Accountants	6

KERALA AYURVEDA CENTRE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2012

DIRECTORS:

S Raikundalia
Mrs J Raikundalia

SECRETARY:

Mrs J Raikundalia

REGISTERED OFFICE:

Edward House
Grange Business Park
Whetstone
Leicester
Leicestershire
LE8 6EP

REGISTERED NUMBER:

05291658 (England and Wales)

ACCOUNTANTS:

Cunningtons
Edward House
Grange Business Park
Whetstone
Leicester
LE8 6EP

SOLICITORS:

Harvey Ingram Owston
20 New Walk
Leicester
LE1 6TX

KERALA AYURVEDA CENTRE LIMITED (REGISTERED NUMBER: 05291658)**ABBREVIATED BALANCE SHEET
30 NOVEMBER 2012**

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	1,838	1,982
CURRENT ASSETS			
Stocks		5,600	9,750
Debtors		29,055	14,475
Cash at bank		<u>1,076</u>	<u>1,352</u>
		35,731	25,577
CREDITORS			
Amounts falling due within one year		<u>27,661</u>	<u>15,542</u>
NET CURRENT ASSETS		<u>8,070</u>	<u>10,035</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,908	12,017
CREDITORS			
Amounts falling due after more than one year		<u>90,000</u>	<u>60,000</u>
NET LIABILITIES		<u>(80,092)</u>	<u>(47,983)</u>
CAPITAL AND RESERVES			
Called up share capital	3	1	1
Profit and loss account		<u>(80,093)</u>	<u>(47,984)</u>
SHAREHOLDERS' FUNDS		<u>(80,092)</u>	<u>(47,983)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2012

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2012 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

The notes form part of these abbreviated accounts

KERALA AYURVEDA CENTRE LIMITED (REGISTERED NUMBER: 05291658)

ABBREVIATED BALANCE SHEET - continued
30 NOVEMBER 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 28 August 2013 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'S Raikundalia', with a long horizontal stroke extending to the right.

S Raikundalia - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2012

I ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of goods and services, excluding value added tax

Tangible fixed assets

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

Plant and machinery etc - 25% on reducing balance or 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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at 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 the profit and loss account in the period to which they relate

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2011	4,699
Additions	<u>526</u>
At 30 November 2012	<u>5,225</u>
DEPRECIATION	
At 1 December 2011	2,717
Charge for year	<u>670</u>
At 30 November 2012	<u>3,387</u>
NET BOOK VALUE	
At 30 November 2012	<u>1,838</u>
At 30 November 2011	<u>1,982</u>

KERALA AYURVEDA CENTRE LIMITED (REGISTERED NUMBER: 05291658)

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2012

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value £1	2012 £ <u>1</u>	2011 £ <u>1</u>
1	Ordinary			

4 RELATED PARTY DISCLOSURES

Included in other creditors is a loan from Mr and Mrs Raikundalia, the directors, amounting to £9,703 (2011 £6,715). The balance of £90,000 (2011 £60,000) of this loan is considered to be a long term liability and has therefore been included as such.

Included in other debtors are the following amounts owed by companies under common control.

Kerala Ayurveda Centre - Bolton Limited £20,383 (2011 £9,475)
Kerala Ayurveda Centre - Walsall Limited £3,361

All loans are interest free and repayable on demand

5 ULTIMATE CONTROLLING PARTY

The company is controlled by the directors



Cunningtons

Chartered Certified Accountants & Registered Auditors

KERALA AYURVEDA CENTRE LIMITED

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
KERALA AYURVEDA CENTRE LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 November 2012 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Cunningtons
Edward House
Grange Business Park
Whetstone
Leicester
LE8 6EP

28 August 2013

- Cunnington & Co Limited
- Chartered Certified Accountants
- Edward House Grange Business Park
Whetstone Leicester LE8 6EP
- Tel 0116 2782380 Fax 0116 2782381
- Email admin@cunnington-130.co.uk
- www.cunnington-130.co.uk
- Registered in England & Wales No 07786141
- Director Graham Smith FCCA FCMI

**This page does not
form part of the
abbreviated accounts**