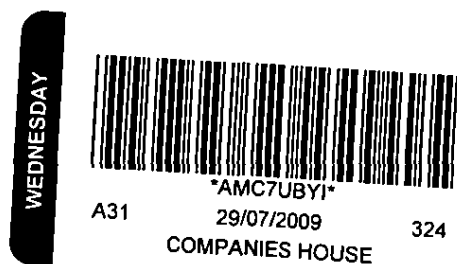


Bikram Yoga (UK) Limited
Abbreviated Financial Statements
For
The Year Ended 31 October 2008



BEEVER AND STRUTHERS

Chartered Accountants
St. George's House
215 - 219 Chester Road
Manchester
M15 4JE

Bikram Yoga (UK) Limited

Abbreviated Accounts

Year Ended 31 October 2008

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Bikram Yoga (UK) Limited

Abbreviated Balance Sheet

31 October 2008

	Note	2008	2007
		£	£
Fixed assets	2		
Tangible assets		47,273	-
Current assets			
Stocks		267	-
Debtors		10,750	520
Cash at bank and in hand		38,252	907
		<u>49,269</u>	<u>1,427</u>
Creditors: Amounts Falling due Within One Year		<u>138,899</u>	<u>15,000</u>
Net current liabilities		<u>(89,630)</u>	<u>(13,573)</u>
Total assets less current liabilities		<u>(42,357)</u>	<u>(13,573)</u>
Capital and reserves			
Called-up equity share capital	4	100	100
Profit and loss account		<u>(42,457)</u>	<u>(13,673)</u>
Deficit		<u>(42,357)</u>	<u>(13,573)</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

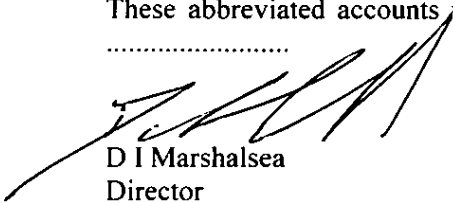
The director acknowledges his responsibility for:

- ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on

.....


D I Marshalsea
Director

The notes on pages 2 to 3 form part of these abbreviated accounts.

Bikram Yoga (UK) Limited
Notes to the Abbreviated Accounts
Year Ended 31 October 2008

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The company meets its day to day working capital requirements through the support given by the directors. On this basis, they think it appropriate to prepare the accounts on the going concern basis.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 20% Straight Line
Fixtures & Fittings	- 20% Straight Line
Equipment	- 20% Straight Line

Stocks

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

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Bikram Yoga (UK) Limited
Notes to the Abbreviated Accounts
Year Ended 31 October 2008

2. Fixed Assets

	Tangible Assets £
Cost	
Additions	<u>59,091</u>
At 31 October 2008	<u>59,091</u>
Depreciation	
Charge for year	<u>11,818</u>
At 31 October 2008	<u>11,818</u>
Net book value	
At 31 October 2008	<u>47,273</u>
At 31 October 2007	<u>—</u>

3. Transactions With the Director

At 31 October 2008 the company owed Mr D I Marshalsea £131,972. This amount is interest free and there is no scheduled date for repayment.

4. Share Capital

Authorised share capital:

	2008 £	2007 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2008 No	£	2007 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>