

COMPANY REGISTRATION NUMBER 05981831

Bikram Yoga (UK) Limited
Abbreviated Financial Statements
For
The Year Ended 31 October 2011



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 2011

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Bikram Yoga (UK) Limited

Abbreviated Balance Sheet

31 October 2011

	Note	2011 £	2010 £
Fixed assets	2		
Tangible assets		53,576	66,647
Current assets			
Stocks		2,497	4,806
Debtors		9,767	10,418
Cash at bank and in hand		109,893	35,702
		<u>122,157</u>	<u>50,926</u>
Creditors: Amounts Falling due Within One Year		<u>48,574</u>	<u>38,260</u>
Net current assets		<u>73,583</u>	<u>12,666</u>
Total assets less current liabilities		<u>127,159</u>	<u>79,313</u>
Capital and reserves			
Called-up equity share capital	4	100	100
Profit and loss account		127,059	79,213
Shareholders' funds		<u>127,159</u>	<u>79,313</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts.

Bikram Yoga (UK) Limited

Abbreviated Balance Sheet *(continued)*

31 October 2011

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) 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 393, 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 15 of the Companies Act 2006

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

11 May 2012


D I Marshalsea
Director

Company Registration Number 05981831

The notes on pages 3 to 4 form part of these abbreviated accounts.

Bikram Yoga (UK) Limited
Notes to the Abbreviated Accounts
Year Ended 31 October 2011

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 April 2008)

Turnover

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

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
Motor Vehicles	- 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

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

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 2011

2. Fixed Assets

	Tangible Assets £
Cost	
At 1 November 2010	121,190
Additions	<u>13,958</u>
At 31 October 2011	<u>135,148</u>
Depreciation	
At 1 November 2010	54,543
Charge for year	<u>27,029</u>
At 31 October 2011	<u>81,572</u>
Net book value	
At 31 October 2011	<u>53,576</u>
At 31 October 2010	<u>66,647</u>

3. Transactions With the Director

At 31 October 2011 the company owed Mr D I Marshalsea £158 (2010 £3,548) . This amount is interest free and there is no scheduled date for repayment

4. Share Capital

Authorised share capital:

	2011 £	2010 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2011 No	£	2010 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

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Date 16/05/12