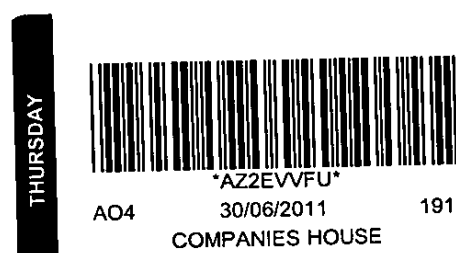


COMPANY REGISTRATION NUMBER 05981831

Bikram Yoga (UK) Limited
Abbreviated Financial Statements
For
The Year Ended 31 October 2010



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 2010

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Bikram Yoga (UK) Limited

Abbreviated Balance Sheet

31 October 2010

	Note	2010		2009	
		£	£	£	£
Fixed assets	2				
Tangible assets			66,647		62,127
Current assets					
Stocks		4,806		5,421	
Debtors		10,418		7,914	
Cash at bank and in hand		35,702		71,007	
		<u>50,926</u>		<u>84,342</u>	
Creditors: Amounts Falling due Within One Year		<u>38,260</u>		<u>148,806</u>	
Net current assets/(liabilities)			<u>12,666</u>		<u>(64,464)</u>
Total assets less current liabilities			<u>79,313</u>		<u>(2,337)</u>
Capital and reserves					
Called-up equity share capital	4		100		100
Profit and loss account			79,213		(2,437)
Shareholders' funds/(deficit)			<u>79,313</u>		<u>(2,337)</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 2010

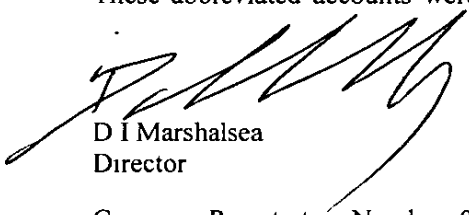
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

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



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 2010

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
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 2010

2. Fixed Assets

	Tangible Assets £
Cost	
At 1 November 2009	92,432
Additions	<u>28,758</u>
At 31 October 2010	<u>121,190</u>
Depreciation	
At 1 November 2009	30,305
Charge for year	<u>24,238</u>
At 31 October 2010	<u>54,543</u>
Net book value	
At 31 October 2010	<u>66,647</u>
At 31 October 2009	<u>62,127</u>

3. Transactions With the Director

At 31 October 2010 the company owed Mr D I Marshalsea £3,548 (2009 £130,782) This amount is interest free and there is no scheduled date for repayment

4. Share Capital

Authorised share capital:

	2010 £	2009 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2010 No	£	2009 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>