

Company Registration No. 06820044 (England and Wales)

**COLAB D LTD**  
**(FORMERLY NIRALA UK LIMITED)**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

**COLAB D LTD  
(FORMERLY NIRALA UK LIMITED)  
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**COLAB D LTD**  
**(FORMERLY NIRALA UK LIMITED)**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 28 FEBRUARY 2014**

		2014	2013
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	2	834	1,366
<b>Current assets</b>			
Stocks		-	114,183
Debtors		51,755	39,322
Cash at bank and in hand		75	4,448
		<u>51,830</u>	<u>157,953</u>
<b>Creditors: amounts falling due within one year</b>		<u>(288,612)</u>	<u>(252,675)</u>
<b>Net current liabilities</b>		(236,782)	(94,722)
<b>Total assets less current liabilities</b>		<u>(235,948)</u>	<u>(93,356)</u>
<b>Capital and reserves</b>			
Called up share capital	3	108	108
Share premium account		139,992	139,992
Profit and loss account		<u>(376,048)</u>	<u>(233,456)</u>
<b>Shareholders' funds</b>		<u>(235,948)</u>	<u>(93,356)</u>

For the financial year ended 28 February 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 28 November 2014

J S Minhas  
**Director**

**Company Registration No. 06820044**

**COLAB D LTD**  
**(FORMERLY NIRALA UK LIMITED)**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

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**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements have been prepared on a going concern basis as Nirala Partners Limited, a connected company and major creditor, has indicated its willingness to continue to support the company and will not seek repayment of the amounts due to them until the financial position of the company permits.

**1.2 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% straight line

**1.4 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**1.5 Stock and work in progress**

Work in progress is valued at the lower of cost and net realisable value.

**1.6 Foreign currency translation**

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

**COLAB D LTD**  
**(FORMERLY NIRALA UK LIMITED)**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

**2 Fixed assets**

**Tangible assets**

	<b>£</b>
<b>Cost</b>	
At 1 March 2013 & at 28 February 2014	3,318
<b>Depreciation</b>	
At 1 March 2013	1,952
Charge for the year	532
At 28 February 2014	2,484
<b>Net book value</b>	
At 28 February 2014	834
At 28 February 2013	1,366

**3 Share capital**

<b>2014</b>	<b>2013</b>
<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>	
10823 Ordinary shares of 1p each	108

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.