

**Registered Number 07253152**

**Divya Co Limited**

**Abbreviated Accounts**

**31 May 2012**

**Divya Co Limited**

**Registered Number 07253152**

**Company Information**

**Registered Office:**

Desai House  
9-13 Holbrook Lane  
Coventry  
West Midlands  
CV6 4AD

**Reporting Accountants:**

Desai & Co Accountants

Desai House  
9-13 Holbrook Lane  
Coventry  
West Midlands  
CV6 4AD

Divya Co Limited

Registered Number 07253152

Balance Sheet as at 31 May 2012

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible	2	50,000	50,000
Tangible	3	1,726	1
		<u>51,726</u>	<u>50,001</u>
<b>Current assets</b>			
Stocks		19,152	18,468
Debtors		893	0
Cash at bank and in hand		1,722	2,236
Total current assets		<u>21,767</u>	<u>20,704</u>
<b>Creditors: amounts falling due within one year</b>		(67,862)	(67,600)
<b>Net current assets (liabilities)</b>		(46,095)	(46,896)
<b>Total assets less current liabilities</b>		<u>5,631</u>	<u>3,105</u>
<b>Total net assets (liabilities)</b>		<u>5,631</u>	<u>3,105</u>
<b>Capital and reserves</b>			
Called up share capital	4	3	3
Profit and loss account		5,628	3,102
<b>Shareholders funds</b>		<u>5,631</u>	<u>3,105</u>

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- a. For the year ending 31 May 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 17 September 2012

And signed on their behalf by:

**Mr Narendra Patel, Director**

**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 1068 of the Companies Act 2006.**

## Notes to the Abbreviated Accounts

For the year ending 31 May 2012

1 **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 sales of goods, excluding value added tax.

**Stocks**

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

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings                      25% on reducing balance

2 **Intangible fixed assets**

<b>Cost or valuation</b>	<b>£</b>
At 01 June 2011	<u>50,000</u>
At 31 May 2012	<u>50,000</u>
<b>Net Book Value</b>	
At 31 May 2012	50,000
At 31 May 2011	<u>50,000</u>

3 **Tangible fixed assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
At 01 June 2011	1
Additions	<u>2,300</u>
At 31 May 2012	<u>2,301</u>
<b>Depreciation</b>	
Charge for year	<u>575</u>
At 31 May 2012	<u>575</u>
<b>Net Book Value</b>	
At 31 May 2012	1,726
At 31 May 2011	<u>1</u>

4    **Share capital**

	2012	2011
	£	£
<b>Allotted, called up and fully paid:</b>		
3 Ordinary Share capital shares of £1 each	3	3