REGISTERED NUMBER: 07253152 (England and Wales)

Financial Statements for the Year Ended 31 May 2018

for

Divya Co Limited

Contents of the Financial Statements
for the Year Ended 31 May 2018

Divya Co Limited

Company Information
for the Year Ended 31 May 2018

DIRECTORS:	Mrs Damayanti Patel Mr Jayesh Patel Mr Narendra Patel
REGISTERED OFFICE:	Desai House 9-13 Holbrook Lane Coventry West Midlands CV6 4AD
REGISTERED NUMBER:	07253152 (England and Wales)
ACCOUNTANTS:	Desai & Co Accountants Desai House 9-13 Holbrook Lane Coventry West Midlands CV6 4AD

Divya Co Limited (Registered number: 07253152)

Balance Sheet
31 May 2018

	Notes	31.5.18 £	£	31.5.17 £	£
FIXED ASSETS					
Intangible assets	4		**50,000**		50,000
Property, plant and equipment	5		**307**		409
			50,307		50,409
CURRENT ASSETS					
Inventories	6	**21,495**		22,726	
Debtors	7	**457**		402	
Cash at bank and in hand		**3,340**		2,106	
		25,292		25,234	
CREDITORS					
Amounts falling due within one year	8	**68,376**		69,287	
NET CURRENT LIABILITIES			**(43,084)**		(44,053)
TOTAL ASSETS LESS CURRENT LIABILITIES			**7,223**		6,356
CAPITAL AND RESERVES					
Called up share capital	9		**3**		3
Retained earnings	10		**7,220**		6,353
SHAREHOLDERS' FUNDS			**7,223**		6,356

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 May 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 October 2018 and were signed on its behalf by:

Mr Narendra Patel - Director

1. STATUTORY INFORMATION

Divya Co Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents net sales of goods,excluding value added tax.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 25% on reducing balance

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 4) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 June 2017 and 31 May 2018	**50,000**
NET BOOK VALUE	
At 31 May 2018	**50,000**
At 31 May 2017	50,000

continued...

5. PROPERTY, PLANT AND EQUIPMENT

	Fixtures and fittings £
COST	
At 1 June 2017	
and 31 May 2018	**2,301**
DEPRECIATION	
At 1 June 2017	**1,892**
Charge for year	**102**
At 31 May 2018	**1,994**
NET BOOK VALUE	
At 31 May 2018	**307**
At 31 May 2017	409

6. INVENTORIES

	31.5.18 £	31.5.17 £
Stocks	**21,495**	22,726

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.18 £	31.5.17 £
Prepayments	**457**	402

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.18 £	31.5.17 £
Bank loans and overdrafts	**7,628**	6,963
Trade creditors	**1,845**	2,149
Corporation Tax	**1,635**	4,459
Value Added Tax	**372**	1,347
Other Creditors	**-**	1,324
Directors' current accounts	**56,216**	52,778
Accrued expenses	**680**	267
	68,376	69,287

continued...

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.18 £	31.5.17 £
3	Ordinary Share capital	£1	3	3

10. RESERVES

	Retained earnings £
At 1 June 2017	6,353
Profit for the year	6,867
Dividends	(6,000)
At 31 May 2018	7,220

11. RELATED PARTY DISCLOSURES

During the year, the Company has paid rent of £12,000 (2017 £12,000) in respect of the business property
owned by the directors.

Report of the Accountants to the Directors of Divya Co Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2018 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

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

Date: ....