

**KAYANA WORLD LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD 30 JULY 2020 TO 31 DECEMBER 2021**

TaxQube | Accountants | R&D Tax Advisers

Chartered Certified Accountants

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Kayana World Limited
Financial Statements
For the Period 30 July 2020 to 31 December 2021

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Kayana World Limited
Accountants' Report
For the Period 30 July 2020 to 31 December 2021

In accordance with the engagement letter dated 22 March 2022, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at period ended 31 December 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

19th April 2022

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Kayana World Limited
Balance Sheet
As at 31 December 2021

Registered number: 12782000

		31 December 2021	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3		<u>1,734</u>
			1,734
CURRENT ASSETS			
Cash at bank and in hand		<u>362</u>	
		362	
Creditors: Amounts Falling Due Within One Year	4	<u>(39,014)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(38,652)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(36,918)</u>
Creditors: Amounts Falling Due After More Than One Year	5		<u>(289,799)</u>
NET LIABILITIES			<u>(326,717)</u>
CAPITAL AND RESERVES			
Called up share capital	6		100
Profit and Loss Account			<u>(326,817)</u>
SHAREHOLDERS' FUNDS			<u>(326,717)</u>

Kayana World Limited
Balance Sheet (continued)
As at 31 December 2021

For the period ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Sarfraaz Patel

Director

19th April 2022

The notes on pages 4 to 5 form part of these financial statements.

Kayana World Limited
Notes to the Financial Statements
For the Period 30 July 2020 to 31 December 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25%
Computer Equipment	33%

1.4. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 7

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 30 July 2020	529	1,996	2,525
As at 31 December 2021	529	1,996	2,525
Depreciation			
As at 30 July 2020	-	-	-
Provided during the period	132	659	791
As at 31 December 2021	132	659	791
Net Book Value			
As at 31 December 2021	397	1,337	1,734
As at 30 July 2020	529	1,996	2,525

Kayana World Limited
Notes to the Financial Statements (continued)
For the Period 30 July 2020 to 31 December 2021

4. Creditors: Amounts Falling Due Within One Year

	31 December 2021
	£
Trade creditors	35,094
Other taxes and social security	3,920
	<hr/>
	39,014
	<hr/> <hr/>

5. Creditors: Amounts Falling Due After More Than One Year

	31 December 2021
	£
Other creditors	54,700
Directors loan account	102,536
Amounts owed to group undertakings	132,563
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	289,799
	<hr/> <hr/>

6. Share Capital

	31 December 2021
Allotted, Called up and fully paid	100
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7. General Information

Kayana World Limited is a private company, limited by shares, incorporated in England & Wales, registered number 12782000 .
The registered office is 45 Hertford Street, London, W1J 7SN.

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.