REGISTERED NUMBER: 08223321 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 September 2018

for

Sandeep And Nidhika Berry Ltd

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Sandeep And Nidhika Berry Ltd

Company Information
for the Year Ended 30 September 2018

DIRECTORS:	Dr S Berry Dr N Berry
REGISTERED OFFICE:	49 Peter Street Manchester M2 3NG
BUSINESS ADDRESS:	12 Hardwich Court Llandaf Cardiff CF5 2LB
REGISTERED NUMBER:	08223321 (England and Wales)
ACCOUNTANTS:	Veritas Accountants & Advisory Limited 49 Peter Street Manchester M2 3NG

Balance Sheet
30 September 2018

	Notes	30/9/18 £	30/9/17 £
FIXED ASSETS			
Tangible assets	4	218	435
CURRENT ASSETS			
Debtors	5	60,217	1,365
Cash at bank		31,890	71,743
		92,107	73,108
CREDITORS			
Amounts falling due within one year	6	(16,445)	(4,144)
NET CURRENT ASSETS		75,662	68,964
TOTAL ASSETS LESS CURRENT LIABILITIES		75,880	69,399
PROVISIONS FOR LIABILITIES		(41)	-
NET ASSETS		75,839	69,399
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings		75,739	69,299
SHAREHOLDERS' FUNDS		75,839	69,399

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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
30 September 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 24 June 2019 and were signed on its behalf by:

Dr S Berry - Director

The notes form part of these financial statements

1. COMPANY INFORMATION

Sandeep And Nidhika Berry Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Revenue from the provision of professional services is recognised on delivery of the service.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible Fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and Fittings - 25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 October 2017 and 30 September 2018	869
DEPRECIATION	
At 1 October 2017	434
Charge for year	217
At 30 September 2018	651
NET BOOK VALUE	
At 30 September 2018	218
At 30 September 2017	435

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/18 £	30/9/17 £
Trade debtors	1,342	1,365
Other debtors	13,460	-
Directors' current accounts	45,415	-
	60,217	1,365

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/18	30/9/17
	£	£
Corporation tax payable	2,511	3,070
Other creditors	13,460	-
Directors' current accounts	-	593
Accrued expenses	474	481
	16,445	4,144

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/9/18 £	30/9/17 £
60	Ordinary A	1	60	60
40	Ordinary B	1	40	40
			100	100

Ordinary A Shares confer on the holders the right to vote upon any resolution proposed at any general meeting of the company.

Ordinary B Shares do not confer on the holders the right to vote upon any resolution proposed at any general meeting of the company.

The A and B Shares rank pari passu in respect of dividend and capital distribution rights.

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 September 2018 and 30 September 2017:

	30/9/18	30/9/17
	£	£
Dr S Berry and Dr N Berry		
Balance outstanding at start of year	(593)	(8,687)
Amounts advanced	51,848	85,346
Amounts repaid	(5,840)	(77,252)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	45,415	(593)

The loan is repayable on demand and includes interest of £1,323 at the HMRC approved rate of 3%.

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9. CONTROL

The ultimate controlling party is Dr Sandeep Berry by his virtue of holding 100% of the voting share capital.

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.