REGISTERED NUMBER: SC479529 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

FOR

SEASONAL YOGA (SCOTLAND) LTD

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for the Year Ended 30 June 2017

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SEASONAL YOGA (SCOTLAND) LTD

COMPANY INFORMATION
for the Year Ended 30 June 2017

DIRECTORS:	Ms JH Hanson Ms M Akintewe
REGISTERED OFFICE:	3 Sutherland Court 15 Bruce Road Pollokshields Glasgow United Kingdom G41 5EN
REGISTERED NUMBER:	SC479529 (Scotland)
ACCOUNTANTS:	Davidson & Workman 16 Royal Terrace Glasgow G3 7NY

BALANCE SHEET
30 June 2017

	Notes	30.6.17 £	£	30.6.16 £	£
FIXED ASSETS					
Tangible assets	3		1,495		818
CURRENT ASSETS					
Debtors	4	3,890		1,443	
Cash at bank		3,395		3,189	
		7,285		4,632	
CREDITORS					
Amounts falling due within one year	5	4,935		7,875	
NET CURRENT ASSETS/(LIABILITIES)			2,350		(3,243)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,845		(2,425)
PROVISIONS FOR LIABILITIES	6		299		164
NET ASSETS/(LIABILITIES)			3,546		(2,589)
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings	8		3,446		(2,689)
SHAREHOLDERS' FUNDS			3,546		(2,589)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 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 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 27 March 2018 and were signed on its behalf by:

Ms JH Hanson - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2017

1. STATUTORY INFORMATION

Seasonal Yoga (Scotland) Ltd is a private company, limited by shares , registered in Scotland. 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 - 15% on reducing balance

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.

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2017

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2016	1,132	-	1,132
Additions	-	1,066	1,066
At 30 June 2017	1,132	1,066	2,198
DEPRECIATION			
At 1 July 2016	314	-	314
Charge for year	123	266	389
At 30 June 2017	437	266	703
NET BOOK VALUE			
At 30 June 2017	695	800	1,495
At 30 June 2016	818	-	818

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.17 £	30.6.16 £
Other debtors	3,730	1,443
Prepayments and accrued income	160	-
	3,890	1,443

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.17 £	30.6.16 £
Tax	48	-
VAT	2,741	-
Other creditors	-	4,435
Directors Loan Account	2,071	2,071
Accruals and deferred income	-	(1)
Accrued expenses	75	1,370
	4,935	7,875

6. PROVISIONS FOR LIABILITIES

	30.6.17 £	30.6.16 £
Deferred tax	299	164

	Deferred tax £
Balance at 1 July 2016	164
Charge to Income Statement during year	135
Balance at 30 June 2017	299

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7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.17 £	30.6.16 £
100	Ordinary Shares	1	100	100

8. RESERVES

	Retained earnings £
At 1 July 2016	(2,689)
Profit for the year	6,135
At 30 June 2017	3,446

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF SEASONAL YOGA (SCOTLAND) LTD

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.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Seasonal Yoga (Scotland) Ltd for the year ended 30 June 2017 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of Seasonal Yoga (Scotland) Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Seasonal Yoga (Scotland) Ltd and state those matters that we have agreed to state to the Board of Directors of Seasonal Yoga (Scotland) Ltd, as a body, in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Seasonal Yoga (Scotland) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Seasonal Yoga (Scotland) Ltd. You consider that Seasonal Yoga (Scotland) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Seasonal Yoga (Scotland) Ltd. 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 statutory financial statements.

Davidson & Workman
16 Royal Terrace
Glasgow
G3 7NY

29 March 2018

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.