

Registered number
SC514239

AMENDED ACCOUNTS

Merchant City Yoga Limited

Abbreviated Accounts

31 August 2016

These accounts now replace the original accounts, are now the statutory accounts.
and are prepared as they were at the date of the original accounts which was 24 November 2016.



Merchant City Yoga Limited
Registered number:
Abbreviated Balance Sheet
as at 31 August 2016

SC514239

	Notes	2016 £
Fixed assets		
Tangible assets	2	183
Current assets		
Debtors		3,657
Cash at bank and in hand		29,084
		<u>32,741</u>
Creditors: amounts falling due within one year		(20,371)
Net current assets		<u>12,370</u>
Net assets		<u>12,553</u>
Capital and reserves		
Called up share capital	3	100
Profit and loss account		12,453
Shareholder's funds		<u>12,553</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Judi Farrell
 Director

Approved by the board on 13 December 2016

Merchant City Yoga Limited
Notes to the Abbreviated Accounts
for the year ended 31 August 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

£

Cost

Additions	229
At 31 August 2016	229

Depreciation

Charge for the year	46
At 31 August 2016	46

Net book value

At 31 August 2016	183
-------------------	-----

3 Share capital

	Nominal value	2016 Number	2016 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	100	100
	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	100	100

4 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Judi Farrell				
Interest Free Loan	-	6,383	(6,251)	132
	-	6,383	(6,251)	132