

**SANA INVESTMENTS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**Sana Investments Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 September 2018**

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**Sana Investments Limited**  
**Balance Sheet**  
**As at 30 September 2018**

Registered number: 02995504

		<b>2018</b>		<b>2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		1,085		1
			<u>1,085</u>		<u>1</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>4</b>	544,895		311,358	
Debtors	<b>5</b>	32,555		-	
Cash at bank and in hand		-		50,957	
		<u>577,450</u>		<u>362,315</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(543,238 )		(311,546 )	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>34,212</u>		<u>50,769</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>35,297</u>		<u>50,770</u>
<b>NET ASSETS</b>			<u>35,297</u>		<u>50,770</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		300		300
Profit and Loss Account			34,997		50,470
			<u>35,297</u>		<u>50,770</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>35,297</u>		<u>50,770</u>

**Sana Investments Limited**  
**Balance Sheet (continued)**  
**As at 30 September 2018**

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For the year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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

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**Mr Sanjay Walia**

**30 April 2019**

The notes on pages 3 to 5 form part of these financial statements.

**Sana Investments Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2018**

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**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 stated at cost less depreciation. 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% Straight Line
Computer Equipment	25% straight line

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Average Number of Employees**

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

	<b>2018</b>	<b>2017</b>
Sales, Marketing and Administration	1	1
	1	1

**Sana Investments Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

**3. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 October 2017	-	-	-
Additions	-	1,447	1,447
As at 30 September 2018	-	1,447	1,447
<b>Depreciation</b>			
As at 1 October 2017	(1 )	-	(1 )
Provided during the period	-	362	362
Disposals	1	-	1
As at 30 September 2018	-	362	362
<b>Net Book Value</b>			
As at 30 September 2018	-	1,085	1,085
As at 1 October 2017	1	-	1

**4. Stocks**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Stock - materials and work in progress	544,895	311,358
	544,895	311,358

**5. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	250	-
Other debtors	110	-
VAT	32,195	-
	32,555	-

**Sana Investments Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

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**6. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	305	24,212
Bank loans and overdrafts	28,352	-
Corporation tax	-	(6,296 )
VAT	-	13,968
Other creditors	278,121	195,873
Other creditors (1)	20,000	-
Accruals and deferred income	39,472	2,725
Amounts owed to joint ventures	176,988	81,064
	<u>543,238</u>	<u>311,546</u>

**7. Share Capital**

	<b>2018</b>	<b>2017</b>
Allotted, Called up and fully paid	<u>300</u>	<u>300</u>

**8. General Information**

Sana Investments Limited is a private company, limited by shares, incorporated in England & Wales, registered number 02995504. The registered office is 58 Durham Road, Birtley, Chester Le Street, County Durham, DH3 2QJ.

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.