

**BODYMETRICS LTD  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2014**

Josh Botham Tax & Accounting Services Ltd

FCCA, FAIA, ATT

Archer House, Britland Estate  
Northbourne Road  
Eastbourne  
East Sussex  
BN22 8PW

**Bodymetrics Ltd**  
**Company No. 03871227**  
**Abbreviated Balance Sheet 30 April 2014**

		<b>2014</b>		<b>2013</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible assets	<b>2</b>		152,900		190,853
			<u>152,900</u>		<u>190,853</u>
<b>CURRENT ASSETS</b>					
Stocks		-		136,427	
Debtors		192,198		183,691	
Cash at bank and in hand		(17,682)		23,461	
		<u>174,516</u>		<u>343,579</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>		<u>(134,389)</u>		<u>(3,292)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>40,127</u>		<u>340,287</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>193,027</u>		<u>531,140</u>
<b>Creditors: Amounts Falling After More Than One Year</b>	<b>3</b>		(3,032,454)		(3,199,180)
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			<u>(19,742)</u>		<u>(19,742)</u>
<b>NET ASSETS</b>			<u>(2,859,169)</u>		<u>(2,687,782)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>4</b>		197		197
Share premium account			3,564,146		3,564,146
Profit and Loss account			<u>(6,423,512)</u>		<u>(6,252,125)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(2,859,169)</u>		<u>(2,687,782)</u>

**Bodometrics Ltd**  
**Company No. 03871227**  
**Abbreviated Balance Sheet (continued) 30 April 2014**

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For the year ending 30 April 2014 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

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**Dr Suran Goonatilake**

**28th January 2015**

**Bodymetrics Ltd**  
**Notes to the Abbreviated Accounts**  
**For The Year Ended 30 April 2014**

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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 Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 . Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3 . Research and Development**

Expenditure on research and development is written off in the year it is incurred, except where the directors are satisfied that development expenditure incurred on an individual project is carried forward as permitted by SSAP13 when its future recoverability can be regarded as assured. The expenditure carried forward is treated as an intangible fixed asset and amortised over its estimated economic life of 5 Years so as to match the expenditure with the anticipated sales from the related project. Provision is made for any impairment.

**1.4 . 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	33% straight line basis
Computer Equipment	25% reducing balance basis

**1.5 . 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.

**1.6 . 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 . Tangible Assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
As at: 1 May 2013	715,996
Additions	4,354
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As at: 30 April 2014	720,350
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<b>Depreciation</b>	
As at: 1 May 2013	525,143
Provided during the period	42,307
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As at: 30 April 2014	567,450
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<b>Net Book Value</b>	
As at: 30 April 2014	152,900
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As at: 1 May 2013	190,853
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**Bodymetrics Ltd**  
**Notes to the Abbreviated Accounts (continued)**  
**For The Year Ended 30 April 2014**

**3 Creditors: Amounts Falling After More Than One Year**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Directors loan account	636,505	636,505
Amounts owed to other participating interests	2,395,949	2,562,675
	<u>3,032,454</u>	<u>3,199,180</u>

A loan of £128,780 (\$200,000) was due to Tal Apparel (S) Pte Ltd at the beginning of the period. The balance outstanding at the year end is £118,520 (\$200,000). This loan is interest free.

A loan of £128,780 (\$200,000) was due to Tal Apparel (S) Pte Ltd at the beginning of the period. The balance outstanding at the year end is £118,520 (\$200,000). This loan is interest free.

A Loan of £470,000 was due to Tal Apparel (S) Pte Ltd at the beginning of the period. The balance outstanding at the year end is £470,000. This loan is interest free.

A Loan of £160,975 (\$250,000) was due to Tal Apparel (S) Pte Ltd at the beginning of the period. The balance outstanding at the year end is £148,150 (\$250,000). This loan is interest free.

A Loan of £386,340 (\$600,000) was due to Tal Apparel (S) Pte Ltd at the beginning of the period. The balance outstanding at the year end is £355,560 (\$600,000). This loan is interest free.

A Loan of £615,809 (\$1,000,000) was due to Tal Apparel (S) Pte Ltd at the beginning of the period. The balance outstanding at the year end is £592,600 (\$1,000,000). This loan is interest free.

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**4 Share Capital**

	<b>Value</b>	<b>Number</b>	<b>2014</b>	<b>2013</b>
<b>Allotted, called up and fully paid:</b>	<b>£</b>		<b>£</b>	<b>£</b>
Ordinary shares	0.010	7600	76	76
Ordinary A shares	0.010	700	7	7
Ordinary B shares	0.010	7000	70	70
Ordinary C shares	0.010	4400	44	44
		<u>19700</u>	<u>197</u>	<u>197</u>

**5 Transactions With and Loans to Directors**

Included within Creditors: Amounts falling due after one year, are the following loans from directors:

	<b>As at 1 May 2013</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>As at 30 April 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Dr Suran Goonatilake	636,505	-	-	636,505

The above loan is provided under the same terms as the loans provided by Tal Apparel Pte Ltd.

Dividends paid to directors

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.