REGISTERED NUMBER: 12197069 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

FOR

NIRVANA PILLAR LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2022

DIRECTORS:	D U Patel Mrs R Shah
REGISTERED OFFICE:	77 Beverley Gardens Stanmore United Kingdom HA7 2AP
REGISTERED NUMBER:	12197069 (England and Wales)
ACCOUNTANTS:	AKS Advisers Fourth & Fifth Floors 14-15 Lower Grosvenor Place London SW1W 0EX

NIRVANA PILLAR LTD (REGISTERED NUMBER: 12197069)

BALANCE SHEET
30 SEPTEMBER 2022

	Notes	30.9.22 £	30.9.22 £	30.9.21 £	30.9.21 £
FIXED ASSETS					
Investment property	4		**156,830**		156,830
CURRENT ASSETS					
Debtors	5	**691**		200	
Cash at bank		**11,453**		6,853	
		12,144		7,053	
CREDITORS					
Amounts falling due within one year	6	**87,842**		72,120	
NET CURRENT LIABILITIES			**(75,698)**		(65,067)
TOTAL ASSETS LESS CURRENT LIABILITIES			**81,132**		91,763
CREDITORS					
Amounts falling due after more than one year	7		**80,528**		92,199
NET ASSETS/(LIABILITIES)			**604**		(436)
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**504**		(536)
			604		(436)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 28 June 2023 and were signed on its behalf by:

D U Patel - Director

1. STATUTORY INFORMATION

Nirvana Pillar 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.

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.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in 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.

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.

Going concern
At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continues to adopt the going concern basis of accounting in preparing the financial statements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

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4. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 October 2021	
and 30 September 2022	**156,830**
NET BOOK VALUE	
At 30 September 2022	**156,830**
At 30 September 2021	156,830

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	**691**	200

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Bank loans and overdrafts	**4,952**	5,600
Trade creditors	-	1
Taxation and social security	**118**	-
Other creditors	**82,772**	66,519
	87,842	72,120

Other creditors include directors loan of £16,660.27.

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.22	30.9.21
	£	£
Bank loans	**80,528**	92,199

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	**60,720**	69,738

8. ULTIMATE CONTROLLING PARTY

The controlling party is D U Patel.