

Abbreviated Unaudited Accounts for the Year Ended 31 December 2012

for

Zoo Entertainment Europe Limited



Contents of the Abbreviated Accounts  
for the Year Ended 31 December 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3



Zoo Entertainment Europe Limited

Company Information  
for the Year Ended 31 December 2012

**DIRECTOR:**

M E Seremet

**REGISTERED OFFICE:**

Building 3  
North London Business Park  
Oakleigh Road South  
London  
N11 1GN

**REGISTERED NUMBER:**

06905551 (England and Wales)

**ACCOUNTANTS:**

ABEL Associates  
Chartered Accountants  
North London Business Park  
Oakleigh Road South  
London  
N11 1GN



Abbreviated Balance Sheet

31 December 2012

	Notes	31.12.12 £	31.12.11 £
<b>CURRENT ASSETS</b>			
Debtors		1,163	1,163
Cash at bank		<u>5,090</u>	<u>5,090</u>
		6,253	6,253
<b>CREDITORS</b>			
Amounts falling due within one year		<u>332,306</u>	<u>332,306</u>
<b>NET CURRENT LIABILITIES</b>		<u>(326,053)</u>	<u>(326,053)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(326,053)</u>	<u>(326,053)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	1	1
Profit and loss account		<u>(326,054)</u>	<u>(326,054)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(326,053)</u>	<u>(326,053)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 September 2013 and were signed by:

M E Seremet - Director

The notes form part of these abbreviated accounts

Page 2



Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2012

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company was dormant throughout the year ended 31 December 2012. However, reference to information relating to the year ended 31 December 2011 has been made where appropriate.

**Turnover**

Turnover represents net invoiced sales of computer games and royalties relating to computer games, net of value added tax.

**Going concern**

Although the company remained dormant during the year, trading may well resume. Its parent company has agreed to postpone any repayment of its inter company loan until such time as Zoo Entertainment Europe Ltd can meet its obligations. The loan is however repayable on demand. Based on this the director is satisfied that the accounts should be prepared on a going concern basis.

**Foreign currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange prevailing at the balance sheet date. Transactions in foreign currencies are translated into sterling at the actual rate prevailing at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.12 £	31.12.11 £
1	Ordinary	1	<u>1</u>	<u>1</u>

3. **ULTIMATE CONTROLLING PARTY**

A US based company, Zoo Games Inc, owns 100% of the company's shares. The ultimate controlling party is indiePub Entertainment, Inc. which is traded on the OTC market under the ticker IPUB, Zoo Games Inc is a 100% subsidiary of indiePub Entertainment, Inc.



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.