

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2013**

**FOR**

**DIANA COEN LIMITED**

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**FOR THE YEAR ENDED 31 AUGUST 2013**

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**DIANA COEN LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2013**

**DIRECTORS:**

D Coen  
J Coen

**REGISTERED OFFICE:**

15a Sunnybank  
Epsom  
Surrey  
KT18 7DY

**REGISTERED NUMBER:**

07736691 (England and Wales)

**ACCOUNTANTS:**

J-Bacc Solutions Limited  
41 Shaftesbury Crescent  
Laleham  
Middlesex  
TW18 1QL

**ABBREVIATED BALANCE SHEET**  
**31 AUGUST 2013**

	Notes	31.8.13 £	£	31.8.12 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		14,400		19,200
Tangible assets	3		<u>445</u>		<u>891</u>
			14,845		20,091
<b>CURRENT ASSETS</b>					
Stocks		114		209	
Cash at bank and in hand		<u>3,858</u>		<u>7,593</u>	
		3,972		7,802	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>18,184</u>		<u>27,790</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(14,212)</u>		<u>(19,988)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>633</u>		<u>103</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			<u>632</u>		<u>102</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>633</u>		<u>103</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 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 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.
- (b)

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 Board of Directors on 13 May 2014 and were signed on its behalf by:

D Coen - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2013**

**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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Franchise licence**

The purchase of the franchise licence has been capitalised as an intangible asset and is being amortised over the lifetime of the contract. Recurring charges are expensed in the period in which they arise.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2012 and 31 August 2013	<u>24,000</u>
<b>AMORTISATION</b>	
At 1 September 2012	4,800
Amortisation for year	<u>4,800</u>
At 31 August 2013	<u>9,600</u>
<b>NET BOOK VALUE</b>	
At 31 August 2013	<u>14,400</u>
At 31 August 2012	<u>19,200</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2013**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2012	
and 31 August 2013	<u>1,336</u>
<b>DEPRECIATION</b>	
At 1 September 2012	445
Charge for year	<u>446</u>
At 31 August 2013	<u>891</u>
<b>NET BOOK VALUE</b>	
At 31 August 2013	<u>445</u>
At 31 August 2012	<u>891</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.13 £	31.8.12 £
1	Ordinary	1	<u>1</u>	<u>1</u>

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.