

REGISTERED NUMBER: 07737274 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2017

for

Zoe Cohen Limited

Contents of the Financial Statements
for the Year Ended 31 August 2017

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Zoe Cohen Limited

Company Information
for the Year Ended 31 August 2017

DIRECTOR:

Ms Z B Cohen

REGISTERED OFFICE:

3 Brook House Court
Lakeside Road
Lymm
Cheshire
WA13 0GR

REGISTERED NUMBER:

07737274 (England and Wales)

ACCOUNTANTS:

Helen Curran & Associates Limited
35 Hawthorn Avenue
Wilmslow
Cheshire
SK9 5BR

Balance Sheet
31 August 2017

	Notes	31.8.17 £	£	31.8.16 £	£
FIXED ASSETS					
Tangible assets	4		514		900
CURRENT ASSETS					
Debtors	5	17,406		24,516	
Cash at bank		<u>342,814</u>		<u>207,463</u>	
		360,220		231,979	
CREDITORS					
Amounts falling due within one year	6	<u>43,539</u>		<u>20,231</u>	
NET CURRENT ASSETS			<u>316,681</u>		<u>211,748</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			317,195		212,648
PROVISIONS FOR LIABILITIES			(83)		(160)
ACCRUALS AND DEFERRED INCOME			<u>(14,661)</u>		<u>(10,392)</u>
NET ASSETS			<u>302,451</u>		<u>202,096</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>302,450</u>		<u>202,095</u>
SHAREHOLDERS' FUNDS			<u>302,451</u>		<u>202,096</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 16 October 2017 and were signed by:

Ms Z B Cohen - Director

Notes to the Financial Statements
for the Year Ended 31 August 2017

1. **STATUTORY INFORMATION**

Zoe Cohen Limited 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced fees and disbursements charged to clients, excluding Value Added Tax. Turnover is recognised on a strict time basis when appointments are completed, although invoices are generally raised monthly for longer term assignments.

Tangible fixed assets

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

Computer equipment - 33% on cost

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.

Pension costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2017

4. **TANGIBLE FIXED ASSETS**

	Office equipment £
COST	
At 1 September 2016 and 31 August 2017	<u>1,792</u>
DEPRECIATION	
At 1 September 2016	892
Charge for year	<u>386</u>
At 31 August 2017	<u>1,278</u>
NET BOOK VALUE	
At 31 August 2017	<u>514</u>
At 31 August 2016	<u>900</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.17 £	31.8.16 £
Trade debtors	17,088	21,176
Other debtors	<u>318</u>	<u>3,340</u>
	<u>17,406</u>	<u>24,516</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.17 £	31.8.16 £
Taxation and social security	39,171	15,510
Other creditors	<u>4,368</u>	<u>4,721</u>
	<u>43,539</u>	<u>20,231</u>

7. **RELATED PARTY DISCLOSURES**

Included in other creditors is a balance of £3,400 owed to the director Ms Z Cohen.

During the year Ms Cohen received dividends of £25,000.

8. **FIRST YEAR ADOPTION**

The comparative figures for the year ended 31 August 2016 have been restated to comply with FRS102 1A. The restatement has had no impact on the financial position or performance of the company.

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.