

Registered number  
08610565

Cooke Advisory Services Limited

Filleted Accounts

31 July 2017

**Cooke Advisory Services Limited****Registered number:** 08610565**Balance Sheet****as at 31 July 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Investments	3	420,453	641,630
<b>Current assets</b>			
Debtors	4	-	343
Cash at bank and in hand		38,469	6,730
		<u>38,469</u>	<u>7,073</u>
<b>Creditors: amounts falling due within one year</b>	5	(69,436)	(68,820)
<b>Net current liabilities</b>		<u>(30,967)</u>	<u>(61,747)</u>
<b>Net assets</b>		<u>389,486</u>	<u>579,883</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Fair value reserve		(219,770)	(5,497)
Profit and loss account		609,156	585,280
<b>Shareholders' funds</b>		<u>389,486</u>	<u>579,883</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M R Cooke

Director

Approved by the board on 3 November 2017

# **Cooke Advisory Services Limited**

## **Notes to the Accounts**

**for the year ended 31 July 2017**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and equipment	33% on a straight line basis
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#### ***Investments***

Investments in subsidiaries, associates and joint ventures are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Current and deferred tax assets and liabilities are not discounted.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### ***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## **2 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 August 2016	1,439
At 31 July 2017	<u>1,439</u>
<b>Depreciation</b>	
At 1 August 2016	1,439
At 31 July 2017	<u>1,439</u>
<b>Net book value</b>	
At 31 July 2017	-

## **3 Investments**

	<b>Investments in subsidiary undertakings £</b>	<b>Other investments £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 August 2016	552,775	88,855	641,630
Revaluation	(252,775)	38,502	(214,273)
Disposals	-	(6,904)	(6,904)
At 31 July 2017	<u>300,000</u>	<u>120,453</u>	<u>420,453</u>
<b>Historical cost</b>			
At 1 August 2016	552,775	94,351	
At 31 July 2017	<u>552,775</u>	<u>87,663</u>	

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>

Other debtors	-	343
	<hr/>	<hr/>
<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Other creditors	69,436	68,820
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## 6 Other information

Cooke Advisory Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

c/o Fadden & Co.

25 The Brackens

Orpington

Kent

BR6 6JH

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.