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Company Registration No. 08729671 (England and Wales)

**ZEBRA26 LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

WEDNESDAY



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# ZEBRA26 LTD

## CONTENTS

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	Page
Balance sheet	1
Notes to the financial statements	2 - 6

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# ZEBRA26 LTD

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Intangible assets	3		2,340		2,660
Tangible assets	4		4,440		3,691
			<u>6,780</u>		<u>6,351</u>
<b>Current assets</b>					
Debtors	5	36,990		225,877	
Cash at bank and in hand		60,248		31,733	
		<u>97,238</u>		<u>257,610</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(40,627)</u>		<u>(216,242)</u>	
<b>Net current assets</b>			<u>56,611</u>		<u>41,368</u>
<b>Total assets less current liabilities</b>			<u>63,391</u>		<u>47,719</u>
<b>Provisions for liabilities</b>			<u>(1,289)</u>		<u>(1,207)</u>
<b>Net assets</b>			<u>62,102</u>		<u>46,512</u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss reserves			62,101		46,511
<b>Total equity</b>			<u>62,102</u>		<u>46,512</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

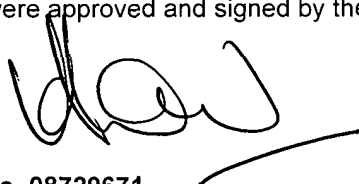
The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 3 June 2021

V A Law  
Director



Company Registration No. 08729671

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

In March 2020, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The director continues to review the impact on the business, ensuring provisions are put in place to mitigate any risk to the company's ability to trade as a going concern. At the date of signing the financial statements, in the opinion of the director, Covid-19 will not impact on the company's ability to trade as a going concern. Consequently, the company continues to adopt the going concern basis in preparing the financial statements.

#### 1.3 Turnover

Turnover represents amounts received net of VAT from consultancy work undertaken during the year.

#### 1.4 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% straight line
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#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

# ZEBRA26 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

(Continued)

##### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

##### 1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

###### *Current tax*

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

###### *Deferred tax*

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

##### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ZEBRA26 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### 1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

#### 1.12 Government grants

Government grants received consists of monies received under the Coronavirus Job Retention Scheme and discretionary Council Grants this is disclosed in other operating income.

#### 1.13 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 1.14 Company information

Zebra26 Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Berristall Farm, Lamaload Road, Rainow, Macclesfield, Cheshire, SK10 5XP.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020 Number	2019 Number
Total	1	1

# ZEBRA26 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 3 Intangible fixed assets

	Other £
<b>Cost</b>	
At 1 January 2020	5,050
Additions	1,257
	<u>          </u>
At 31 December 2020	6,307
	<u>          </u>
<b>Amortisation and impairment</b>	
At 1 January 2020	2,390
Amortisation charged for the year	1,577
	<u>          </u>
At 31 December 2020	3,967
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2020	2,340
	<u>          </u>
At 31 December 2019	2,660
	<u>          </u>

### 4 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 January 2020	7,736
Additions	2,229
	<u>          </u>
At 31 December 2020	9,965
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 January 2020	4,045
Depreciation charged in the year	1,480
	<u>          </u>
At 31 December 2020	5,525
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2020	4,440
	<u>          </u>
At 31 December 2019	3,691
	<u>          </u>

# ZEBRA26 LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 5 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	36,990	215,134
Other debtors	-	10,743
	<u>36,990</u>	<u>225,877</u>

### 6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	22,013	139,067
Taxation and social security	12,565	10,683
Other creditors	6,049	66,492
	<u>40,627</u>	<u>216,242</u>