Unaudited Financial Statements

for the Period 21 June 2022 to 30 June 2023

for

Zoomology Ltd

Contents of the Financial Statements
for the Period 21 June 2022 to 30 June 2023

Zoomology Ltd

Company Information
for the Period 21 June 2022 to 30 June 2023

DIRECTOR:	Mr D M Smith
REGISTERED OFFICE:	5 Little Banchory Mews Banchory Devenick Aberdeen AB12 5XS
REGISTERED NUMBER:	SC736057 (Scotland)
ACCOUNTANTS:	SBP Accountants 42 Queens Road Aberdeen AB15 4YE

Zoomology Ltd (Registered number: SC736057)

Balance Sheet
30 June 2023

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		**137**
CURRENT ASSETS			
Debtors	5	**603**	
Cash at bank		**68,386**	
		68,989	
CREDITORS			
Amounts falling due within one year	6	**16,873**	
NET CURRENT ASSETS			**52,116**
TOTAL ASSETS LESS CURRENT LIABILITIES			**52,253**
PROVISIONS FOR LIABILITIES			**27**
NET ASSETS			**52,226**
CAPITAL AND RESERVES			
Called up share capital			**2**
Retained earnings			**52,224**
			52,226

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2023 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
(b) 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 7 March 2024 and were signed by:

Mr D M Smith - Director

Notes to the Financial Statements
for the Period 21 June 2022 to 30 June 2023

1. STATUTORY INFORMATION

Zoomology Ltd is a private company, limited by shares , registered in Scotland. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 20% on reducing balance

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 period 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 .

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4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	172
At 30 June 2023	172
DEPRECIATION	
Charge for period	35
At 30 June 2023	35
NET BOOK VALUE	
At 30 June 2023	137

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	603

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Taxation and social security	15,413
Other creditors	1,460
	16,873

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 30 June 2023:

	£
Mr D M Smith	
Balance outstanding at start of period	-
Amounts advanced	2
Amounts repaid	(360)
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	(358)

8. ULTIMATE CONTROLLING PARTY

The company is controlled by the director who owns 100% of the share capital.