

Registered Number 08458082

Z & T OPS UK LIMITED

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016	2015
		£	£
Fixed assets			
Intangible assets	2	-	717,435
Tangible assets	3	-	251
		<u>-</u>	<u>717,686</u>
Current assets			
Debtors		-	53,122
Cash at bank and in hand		-	3,152
		<u>-</u>	<u>56,274</u>
Creditors: amounts falling due within one year		<u>(186,131)</u>	<u>(471,624)</u>
Net current assets (liabilities)		<u>(186,131)</u>	<u>(415,350)</u>
Total assets less current liabilities		<u>(186,131)</u>	<u>302,336</u>
Creditors: amounts falling due after more than one year		(25,000)	-
Total net assets (liabilities)		<u>(211,131)</u>	<u>302,336</u>
Capital and reserves			
Called up share capital	4	32,000	8,000
Share premium account		469,469	443,470
Profit and loss account		(712,600)	(149,134)
Shareholders' funds		<u>(211,131)</u>	<u>302,336</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 24 December 2016

And signed on their behalf by:

Elliot Hall, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

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

Tangible assets depreciation policy

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

Intangible assets amortisation policy

Design and development costs relating to the company's mobile payment application are capitalised to the extent that an enduring asset is created. Such costs are not depreciated until the enduring asset is complete.

The costs of maintaining or updating the asset are treated as revenue expenditure.

Other accounting policies**Deferred tax**

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

Going concern

The accounts were prepared on the going concern basis due to the continuing support of the director and his family.

2 Intangible fixed assets

	£
Cost	
At 1 April 2015	717,435
Additions	-
Disposals	(717,435)
Revaluations	-
Transfers	-
At 31 March 2016	<u>0</u>
Amortisation	
At 1 April 2015	-
Charge for the year	-
On disposals	<u>-</u>

At 31 March 2016	-
Net book values	
At 31 March 2016	0
At 31 March 2015	717,435

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	251
Additions	-
Disposals	(251)
Revaluations	-
Transfers	-
At 31 March 2016	0
Depreciation	
At 1 April 2015	-
Charge for the year	-
On disposals	-
At 31 March 2016	-
Net book values	
At 31 March 2016	0
At 31 March 2015	251

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
2,240,000 A Ordinary shares of £0.01 each (560,000 shares for 2015)	22,400	5,600
960,000 B Ordinary shares of £0.01 each (240,000 shares for 2015)	9,600	2,400

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