

G W COOKE CONSULTANTS LIMITED
UNAUDITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

RPG CROUCH CHAPMAN LLP
Chartered Accountants
62 Wilson Street
London
EC2A 2BU



G W COOKE CONSULTANTS LIMITED

BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets			
Investments	4	422,514	454,689
		<u>422,514</u>	<u>454,689</u>
Current assets			
Debtors	5	253,119	225,288
Cash at bank and in hand		168,916	172,207
		<u>422,035</u>	<u>397,495</u>
Creditors: amounts falling due within one year	6	(274,172)	(271,709)
		<u>147,863</u>	<u>125,786</u>
Net current assets			
		<u>147,863</u>	<u>125,786</u>
Total assets less current liabilities		<u>570,377</u>	<u>580,475</u>
Deferred tax		(56,317)	(61,665)
		<u>(56,317)</u>	<u>(61,665)</u>
Net assets		<u>514,060</u>	<u>518,810</u>
Capital and reserves			
Called up share capital	7	90	90
Profit and loss account		513,970	518,720
		<u>514,060</u>	<u>518,810</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

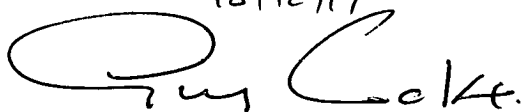
The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

G W COOKE CONSULTANTS LIMITED

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2019

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 18/12/19

A handwritten signature in black ink, appearing to read 'G W Cooke', is written over the date '18/12/19'.

G W Cooke
Director

The notes on pages 4 to 7 form part of these financial statements.

The notes on pages 4 to 7 form part of these financial statements.

Director

G M Cooke

perpetrator

The financial statements were approved and authorised for issue by the board and were signed on its

AS AT 31 MARCH 2016
BALANCE SHEET (CONTINUED)

G M COOKE CONSULTANTS LIMITED

G W COOKE CONSULTANTS LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2019

	Called up share capital £	Profit and loss account £	Total equity £
At 1 April 2017	90	404,544	404,634
Comprehensive income for the year			
Profit for the year	-	114,176	114,176
Total comprehensive income for the year	-	114,176	114,176
At 1 April 2018	90	518,720	518,810
Comprehensive income for the year			
Loss for the year	-	(4,750)	(4,750)
Total comprehensive income for the year	-	(4,750)	(4,750)
At 31 March 2019	90	513,970	514,060

The notes on pages 4 to 7 form part of these financial statements.

Included in the profit and loss account are Revaluation Reserves of £234,739 which are non distributable Reserves.

G W COOKE CONSULTANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. General information

G W Cooke Consultants Limited (02771539) is a company limited by shares incorporated in England and Wales. The address of the registered office is 10 Green Street, London W1K 6RP.

The company's principal activity during the year continued to be that of consultancy.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

G W COOKE CONSULTANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.3 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.4 Valuation of investments

Investments in listed company shares are remeasured to market value at each Balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year),

G W COOKE CONSULTANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

2. Accounting policies (continued)

2.7 Financial instruments (continued)

including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

3. Employees

The average monthly number of employees, including director, during the year was 1 (2018 - 1).

4. Fixed asset investments

	Listed investments £
Valuation	
At 1 April 2018	454,689
Disposals	(4,028)
Revaluations	(28,147)
At 31 March 2019	<u>422,514</u>

5. Debtors

	2019 £	2018 £
Trade debtors	<u>253,119</u>	<u>225,288</u>

G W COOKE CONSULTANTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

6. Creditors: Amounts falling due within one year

	2019 £	2018 £
Corporation tax	4,292	-
Other creditors	268,080	269,909
Accruals and deferred income	1,800	1,800
	<u>274,172</u>	<u>271,709</u>

Included in other creditors is the amount of £268,080 due to the director (2018: £269,909). This loan is interest free and is repayable as and when the funds become available.

7. Share capital

	2019 £	2018 £
Allotted, called up and fully paid		
90 (2018 - 90) Ordinary shares of £1.00 each	<u>90</u>	<u>90</u>