REGISTERED NUMBER: 07644580 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1 JANUARY 2022 TO 31 JULY 2022

FOR

GILES COHEN BA LTD.

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FOR THE PERIOD 1 JANUARY 2022 TO 31 JULY 2022

GILES COHEN BA LTD.

COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2022 TO 31 JULY 2022

DIRECTOR:	G Cohen
REGISTERED OFFICE:	4th Floor Charles House 108-110 Finchley Road London NW3 5JJ
REGISTERED NUMBER:	07644580 (England and Wales)
ACCOUNTANTS:	Numera Partners LLP 4th Floor Charles House 108-110 Finchley Road London NW3 5JJ

BALANCE SHEET
31 JULY 2022

	Notes	31.7.22 £	31.7.22 £	31.12.21 £	31.12.21 £
FIXED ASSETS					
Tangible assets	4		1,309		1,532
Investments	5		1,170,000		1,170,000
			1,171,309		1,171,532
CURRENT ASSETS					
Debtors	6	535,405		565,845	
Cash in hand		1		1	
		535,406		565,846	
CREDITORS					
Amounts falling due within one year	7	157,682		111,893	
NET CURRENT ASSETS			377,724		453,953
TOTAL ASSETS LESS CURRENT LIABILITIES			1,549,033		1,625,485
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			1,548,933		1,625,385
			1,549,033		1,625,485

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2022 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 August 2023 and were signed by:

G Cohen - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2022 TO 31 JULY 2022

1. STATUTORY INFORMATION

Giles Cohen BA Ltd. is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the company is Pound Sterling (£). Amounts are rounded to the nearest £.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Investments in associates
Investments in associate undertakings are recognised at cost.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, 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 1 (2021 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2022 and 31 July 2022	2,043
DEPRECIATION	
At 1 January 2022	511
Charge for period	223
At 31 July 2022	734
NET BOOK VALUE	
At 31 July 2022	1,309
At 31 December 2021	1,532

continued...

5. FIXED ASSET INVESTMENTS

	Interest in associate £
COST	
At 1 January 2022	
and 31 July 2022	1,170,000
NET BOOK VALUE	
At 31 July 2022	1,170,000
At 31 December 2021	1,170,000

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.12.21 £
Amounts owed by group undertakings	233,909	356,135
Other debtors	301,496	209,710
	535,405	565,845

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.12.21 £
Trade creditors	2	2
Taxation and social security	157,680	111,891
	157,682	111,893

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 July 2022 and the year ended 31 December 2021:

	31.7.22 £	31.12.21 £
G Cohen		
Balance outstanding at start of period	209,709	89,245
Amounts advanced	375,333	327,035
Amounts repaid	(283,546)	(206,571)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	301,496	209,709

9. RELATED PARTY DISCLOSURES

Included in debtors due within one year is an amount of £233,909 (2021: £365,135) owed by a connected LLP. The company is a member of the LLP.