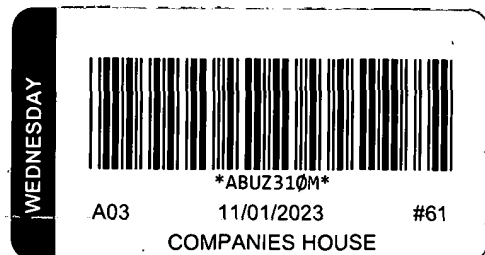


**AMENDED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**FOR**

**GILES COHEN BA LTD.**



**GILES COHEN BA LTD.**

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**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**GILES COHEN BA LTD.**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 DECEMBER 2021**

	Notes	31.12.21 £	£	31.12.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,532		-
Investments	5		<u>1,170,000</u>		<u>1,170,000</u>
			1,171,532		1,170,000
<b>CURRENT ASSETS</b>					
Debtors	6	565,845		251,864	
Cash in hand		<u>1</u>		<u>1</u>	
		565,846		251,865	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>111,893</u>		<u>80,655</u>	
<b>NET CURRENT ASSETS</b>			<u>453,953</u>		<u>171,210</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,625,485</u>		<u>1,341,210</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>1,625,385</u>		<u>1,341,110</u>
			<u>1,625,485</u>		<u>1,341,210</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 4 January 2023 and were signed by:



G Cohen - Director

**GILES COHEN BA LTD.**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

**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 year 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 year 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 year was 1 (2020 - 1).

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
Additions	<u>2,043</u>
At 31 December 2021	<u>2,043</u>
<b>DEPRECIATION</b>	
Charge for year	<u>511</u>
At 31 December 2021	<u>511</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u><u>1,532</u></u>

**GILES COHEN BA LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. FIXED ASSET INVESTMENTS**

	Interest in associate £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>1,170,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>1,170,000</u>
At 31 December 2020	<u>1,170,000</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Amounts owed by group undertakings	356,135	162,619
Other debtors	<u>209,710</u>	<u>89,245</u>
	<u>565,845</u>	<u>251,864</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	2	-
Taxation and social security	<u>111,891</u>	<u>80,655</u>
	<u>111,893</u>	<u>80,655</u>

**8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 December 2021 and 31 December 2020:

	31.12.21	31.12.20
	£	£
<b>G Cohen</b>		
Balance outstanding at start of year	89,245	59,136
Amounts advanced	327,035	470,706
Amounts repaid	(206,571)	(440,597)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>209,709</u>	<u>89,245</u>

**9. RELATED PARTY DISCLOSURES**

Included in debtors due within one year is an amount of £356,135 (2020: £162,619) owed by a connected LLP. The company is a member of the LLP.

**10. AMENDED FINANCIAL STATEMENTS**

The financial statements for the year ended 31 December 2021 have been amended.

They

- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.