

**REGISTERED NUMBER: 07339253 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017  
FOR  
COB TRAINING LIMITED**

**COB TRAINING LIMITED (REGISTERED NUMBER: 07339253)**

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**FOR THE YEAR ENDED 31 AUGUST 2017**

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# COB TRAINING LIMITED

## COMPANY INFORMATION FOR THE YEAR ENDED 31 AUGUST 2017

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**DIRECTOR:**

G Crombie

**REGISTERED OFFICE:**

12 Romney Place  
Maidstone  
Kent  
ME15 6LE

**REGISTERED NUMBER:**

07339253 (England and Wales)

**ACCOUNTANTS:**

Mackenzies  
Chartered Accountants  
12 Romney Place  
Maidstone  
Kent  
ME15 6LE

**COB TRAINING LIMITED (REGISTERED NUMBER: 07339253)****BALANCE SHEET****31 AUGUST 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>809</b>		1,078
<b>CURRENT ASSETS</b>					
Debtors	5	<b>1,465</b>		1,240	
Cash at bank		<u><b>44</b></u>		<u>85</u>	
		<b>1,509</b>		<b>1,325</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>2,207</b></u>		<u>2,387</u>	
<b>NET CURRENT LIABILITIES</b>			<u><b>(698)</b></u>		<u><b>(1,062)</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>111</b></u>		<u><b>16</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		<b>1</b>		1
Retained earnings	8		<u><b>110</b></u>		<u>15</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>111</b></u>		<u><b>16</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the director on 17 May 2018 and were signed by:

G Crombie - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

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**1. STATUTORY INFORMATION**

COB Training Limited 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A**

These financial statements for the year ended 31 August 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 September 2015.

**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.  
Computer equipment - 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

**4. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 September 2016 and 31 August 2017	<u>2,574</u>
<b>DEPRECIATION</b>	
At 1 September 2016	1,496
Charge for year	<u>269</u>
At 31 August 2017	<u>1,765</u>
<b>NET BOOK VALUE</b>	
At 31 August 2017	<u>809</u>
At 31 August 2016	<u>1,078</u>

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

	2017 £	2016 £
Trade debtors	670	1,240
Directors' current accounts	795	-
	<u>1,465</u>	<u>1,240</u>

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

	2017 £	2016 £
Tax	2,207	2,145
Directors' current accounts	-	242
	<u>2,207</u>	<u>2,387</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2017 £	2016 £
1	Ordinary	£1.00	<u>1</u>	<u>1</u>

**COB TRAINING LIMITED (REGISTERED NUMBER: 07339253)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2017**

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**8. RESERVES**

	<b>Retained earnings £</b>
At 1 September 2016	<b>15</b>
Profit for the year	<b>8,795</b>
Dividends	<b><u>(8,700)</u></b>
At 31 August 2017	<b><u>110</u></b>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.