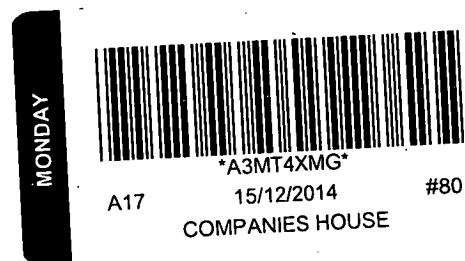


COMPANY REGISTRATION NUMBER 8753104

COSY TOES LTD
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2014



GATLEY READ
Chartered Accountants
Prince of Wales House
18/19 Salmon Fields Business Village
Salmon Fields
Royton
Oldham
OL2 6HT

COSY TOES LTD

ABBREVIATED ACCOUNTS

PERIOD FROM 15 NOVEMBER 2013 TO 31 MARCH 2014

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COSY TOES LTD
ABBREVIATED BALANCE SHEET
31 MARCH 2014

	Note	£	31 Mar 14 £
FIXED ASSETS	2		
Tangible assets			2,250
CURRENT ASSETS			
Stocks		5,486	
Cash at bank and in hand		3,900	
		<u>9,386</u>	
CREDITORS: Amounts falling due within one year		<u>6,413</u>	
NET CURRENT ASSETS			<u>2,973</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>5,223</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3		100
Profit and loss account			<u>5,123</u>
SHAREHOLDERS' FUNDS			<u>5,223</u>

For the period from 15 November 2013 to 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 16 July 2014, and are signed on their behalf by:

MRS B HALLWORTH

B Hallworth

Company Registration Number: 8753104

The notes on pages 2 to 3 form part of these abbreviated accounts.

COSY TOES LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 15 NOVEMBER 2013 TO 31 MARCH 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 25% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

COSY TOES LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 15 NOVEMBER 2013 TO 31 MARCH 2014

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	<u>3,000</u>
At 31 March 2014	<u><u>3,000</u></u>
DEPRECIATION	
Charge for period	<u>750</u>
At 31 March 2014	<u><u>750</u></u>
NET BOOK VALUE	
At 31 March 2014	<u><u>2,250</u></u>
At 14 November 2013	<u><u>-</u></u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>