

**COPYRIGHT MANAGEMENT SERVICES LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

**Copyright Management Services Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 October 2017**

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**Contents**

	<b>Page</b>
Balance Sheet	1
Notes to the Financial Statements	2—3

**Copyright Management Services Limited**  
**Balance Sheet**  
**As at 31 October 2017**

Registered number: 09276690

		2017		2016	
	Notes	\$	\$	\$	\$
<b>CURRENT ASSETS</b>					
Debtors	3	62,612		6,695	
Cash at bank and in hand		124,898		15,959	
		<u>187,510</u>		<u>22,654</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	4	<u>(184,951 )</u>		<u>(21,604 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>2,559</u>		<u>1,050</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,559</u>		<u>1,050</u>
<b>NET ASSETS</b>			<u>2,559</u>		<u>1,050</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		1		1
Profit and Loss Account			<u>2,558</u>		<u>1,049</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,559</u>		<u>1,050</u>

For the year ending 31 October 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr Patrick Achache**

**16/07/2018**

The notes on pages 2 to 3 form part of these financial statements.



**Copyright Management Services Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 October 2017**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**1.3. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:1

**3. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Due within one year</b>		
Trade debtors	44,952	6,695
Prepayments and accrued income	16,497	-
Other debtors	1,163	-
	<u>62,612</u>	<u>6,695</u>

**4. Creditors: Amounts Falling Due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Trade creditors	183,847	21,000
Corporation tax	363	262
Other creditors	741	342
	<u>184,951</u>	<u>21,604</u>

**5. Share Capital**

	<b>2017</b>	<b>2016</b>
Allotted, Called up and fully paid	<u>1</u>	<u>1</u>



**Copyright Management Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2017**

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**6. General Information**

Copyright Management Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09276690. The registered office is 43 Berkeley Square, London, W1J 5AP.

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.