

REGISTERED NUMBER: 03316474 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

FOR

SIMON COOPER ASSOCIATES LIMITED

TUESDAY



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19/11/2019

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COMPANIES HOUSE

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**FOR THE YEAR ENDED 31 MARCH 2019**

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**SIMON COOPER ASSOCIATES LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**DIRECTORS:**

S J Cooper  
Miss D. Whiting

**SECRETARY:**

Mrs J Aldridge

**REGISTERED OFFICE:**

Connaught House  
24 Guildford Road  
Bagshot  
Surrey  
GU19 5JN

**REGISTERED NUMBER:**

03316474 (England and Wales)

**ACCOUNTANTS:**

Martin and Company  
White Park Barn  
Loseley Park  
Guildford  
Surrey  
GU3 1HS

**BALANCE SHEET**  
**31 MARCH 2019**

	Notes	31.3.19 £	£	31.3.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		74,286		123,320
<b>CURRENT ASSETS</b>					
Stocks		-		28,445	
Debtors	5	24,323		26,850	
Cash at bank and in hand		2,842		170,194	
		27,165		225,489	
<b>CREDITORS</b>					
Amounts falling due within one year	6	45,039		64,517	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			(17,874)		160,972
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			56,412		284,292
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		55,811		60,325
<b>NET ASSETS</b>			601		223,967
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			599		223,965
<b>SHAREHOLDERS' FUNDS</b>			601		223,967

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these financial statements

BALANCE SHEET - continued

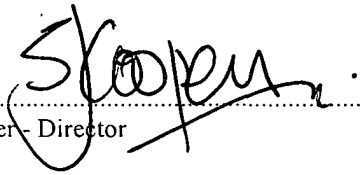
31 MARCH 2019

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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 Board of Directors on .....13/11/2019..... and were signed on its behalf by:

  
.....  
S J Cooper - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**1. STATUTORY INFORMATION**

Simon Cooper Associates 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 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.

**Turnover**

Turnover represents net invoiced sale of services, excluding value added tax, together with the value at estimated sales price of work completed at the year end to be invoiced after the balance sheet date.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost
Plant and machinery	- 33% on cost

**Stocks**

Work in progress is the estimated value of work being done at the year end. The value is based on the state of completion of the work at the balance sheet date.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2018 - 3).

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2018	45,794	128,491	207,274	199,956	581,515
Additions	-	-	-	981	981
Disposals	-	-	(82,999)	-	(82,999)
At 31 March 2019	45,794	128,491	124,275	200,937	499,497
<b>DEPRECIATION</b>					
At 1 April 2018	42,422	116,453	101,636	197,684	458,195
Charge for year	1,301	1,806	19,844	803	23,754
Eliminated on disposal	-	-	(56,738)	-	(56,738)
At 31 March 2019	43,723	118,259	64,742	198,487	425,211
<b>NET BOOK VALUE</b>					
At 31 March 2019	2,071	10,232	59,533	2,450	74,286
At 31 March 2018	3,372	12,038	105,638	2,272	123,320

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**4. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	<b>Motor vehicles £</b>
<b>COST</b>	
At 1 April 2018	175,378
Disposals	(82,999)
At 31 March 2019	<u>92,379</u>
<b>DEPRECIATION</b>	
At 1 April 2018	79,832
Charge for year	17,321
Eliminated on disposal	(56,738)
At 31 March 2019	<u>40,415</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u><u>51,964</u></u>
At 31 March 2018	<u><u>95,546</u></u>

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

	<b>31.3.19 £</b>	<b>31.3.18 £</b>
Other debtors	<u>24,323</u>	<u>26,850</u>

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

	<b>31.3.19 £</b>	<b>31.3.18 £</b>
Hire purchase contracts	4,514	2,000
Trade creditors	760	930
Taxation and social security	5,298	41,163
Other creditors	<u>34,467</u>	<u>20,424</u>
	<u><u>45,039</u></u>	<u><u>64,517</u></u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.3.19 £</b>	<b>31.3.18 £</b>
Hire purchase contracts	<u><u>55,811</u></u>	<u><u>60,325</u></u>