Registered number
09375021

Cowin Global UK Limited

Abbreviated Accounts

31 December 2015

Cowin Global UK Limited

Report to the director on the preparation of the unaudited abbreviated accounts of Cowin Global UK Limited for the period ended 31 December 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Cowin Global UK Limited for the period ended 31 December 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163.

The Waldron Partnership Ltd

Chartered Certified Accountants

24 August 2016

Cowin Global UK Limited

Registered number: 09375021

Abbreviated Balance Sheet

as at 31 December 2015

	Notes		2015
			£
Fixed assets			
Tangible assets	2		5,306
Current assets			
Stocks		8,179	
Debtors		48,175	
Cash at bank and in hand		33,312	
		89,666	
Creditors: amounts falling due within one year		(198,677)	
Net current liabilities			(109,011)
Total assets less current liabilities			(103,705)
Creditors: amounts falling due after more than one year			(1,374)
Net liabilities			(105,079)
Capital and reserves			
Called up share capital	3		100
Profit and loss account			(105,179)
Shareholder's funds			(105,079)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

N Di Claudio

Director

Approved by the board on 24 August 2016

Cowin Global UK Limited

Notes to the Abbreviated Accounts

for the period ended 31 December 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	50% straight line
Motor vehicles	50% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
Additions	8,999
At 31 December 2015	8,999
Depreciation	

Charge for the period	3,693
At 31 December 2015	3,693
Net book value	
At 31 December 2015	5,306

3 **Share capital**	**Nominal value**	**2015 Number**	**2015 £**
Allotted, called up and fully paid:			
Ordinary shares	£1 each	-	100

	Nominal value	**Number**	**Amount £**
Shares issued during the period:			
Ordinary shares	£1 each	-	100

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.