REGISTERED NUMBER: SC328643 (Scotland)

ZORBA ACCESS & DIVING LTD.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2017

Nicolson Accountancy
Trinity House
31 Lynedoch Street
Glasgow
G3 6EF

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2017

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

COMPANY INFORMATION
for the Year Ended 31 August 2017

DIRECTOR:	Mr J T Grier
REGISTERED OFFICE:	24 Woodwynd Kilwinning Ayrshire KA13 7AB
REGISTERED NUMBER:	SC328643 (Scotland)
ACCOUNTANTS:	Nicolson Accountancy Trinity House 31 Lynedoch Street Glasgow G3 6EF

BALANCE SHEET
31 August 2017

	Notes	31.8.17 £	£	31.8.16 £	£
FIXED ASSETS					
Tangible assets	4		**757**		1,010
CURRENT ASSETS					
Cash at bank		**551**		1,328	
CREDITORS					
Amounts falling due within one year	5	**15,397**		7,243	
NET CURRENT LIABILITIES			**(14,846)**		(5,915)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(14,089)**		(4,905)
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings	6		**(14,090)**		(4,906)
SHAREHOLDERS' FUNDS			**(14,089)**		(4,905)

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

(b) 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 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 Income Statement has not been delivered.

The financial statements were approved by the director on 9 January 2018 and were signed by:

Mr J T Grier - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2017

1. STATUTORY INFORMATION

Zorba Access & Diving Ltd. is a private company, limited by shares , registered in Scotland. 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2016 and 31 August 2017	**149**	**2,245**	**2,394**
DEPRECIATION			
At 1 September 2016	**86**	**1,298**	**1,384**
Charge for year	**16**	**237**	**253**
At 31 August 2017	**102**	**1,535**	**1,637**
NET BOOK VALUE			
At 31 August 2017	**47**	**710**	**757**
At 31 August 2016	63	947	1,010

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17 £	31.8.16 £
Trade creditors	**679**	679
Taxation and social security	**1,994**	5,964
Other creditors	**12,724**	600
	15,397	7,243

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 August 2017

6. **RESERVES**

	Retained earnings £
At 1 September 2016	**(4,906)**
Deficit for the year	**(9,184)**
At 31 August 2017	**(14,090)**

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.