

**KOKORO HANA LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Amending:

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;

The draft accounts was accidentally filed to Companies House.

The creditors: Amounts falling due within one year is increased by GBP 16,506. Therefore, Profit and Loss account is decreased by 16,506. Other figures are remained the same.



KOKORO HANA LTD
Unaudited Financial Statements
For The Year Ended 30 September 2021

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KOKORO HANA LTD
Balance Sheet
As at 30 September 2021

Registered number: 10376121

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	109,211	129,837
		109,211	129,837
CURRENT ASSETS			
Stocks	4	11,860	10,091
Debtors	5	54,866	26,681
Cash at bank and in hand		264,263	201,902
		330,989	238,674
Creditors: Amounts Falling Due Within One Year	6	(174,476)	(181,158)
NET CURRENT ASSETS (LIABILITIES)		156,513	57,516
TOTAL ASSETS LESS CURRENT LIABILITIES		265,724	187,353
Creditors: Amounts Falling Due After More Than One Year	7	(66,529)	(98,118)
NET ASSETS		199,195	89,235
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Profit and Loss Account		199,095	89,135
SHAREHOLDERS' FUNDS		199,195	89,235

KOKORO HANA LTD
Balance Sheet (continued)
As at 30 September 2021

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

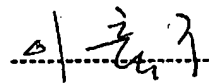
The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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



Mr Chung Koo Lee

Director

09/05/2022

The notes on pages 3 to 5 form part of these financial statements.

KOKORO HANA LTD
Notes to the Financial Statements
For The Year Ended 30 September 2021

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.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	Over lease term
Plant & Machinery	20% reducing rate
Fixtures & Fittings	20% reducing rate

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. 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 years 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.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

KOKORO HANA LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2021

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 16 (2020: 15)

3. Tangible Assets

	Land & Property		Plant & Machinery	Fixtures & Fittings	Total
	£		£	£	£
Cost					
As at 1 October 2020	14,888		4,660	241,745	261,293
Additions				5,450	5,450
As at 30 September 2021	14,888		4,660	247,195	266,743
Depreciation					
As at 1 October 2020	3,474		621	127,361	131,456
Provided during the period	992		1,118	23,966	26,076
As at 30 September 2021	4,466		1,739	151,327	157,532
Net Book Value					
As at 30 September 2021	10,422		2,921	95,868	109,211
As at 1 October 2020	11,414		4,039	114,384	129,837

4. Stocks

	2021	2020
	£	£
Stock - materials	8,316	6,325
Stock - finished goods	3,544	3,766
	11,860	10,091

5. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	6,321	4,414
Prepayments and accrued income	40,691	22,216
Other debtors	51	51
VAT	7,803	-
	54,866	26,681

KOKORO HANA LTD
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2021

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	3	-
Bank loans and overdrafts	31,394	22,713
Corporation tax	26,452	17,200
Other taxes and social security	7,758	4,477
VAT	-	5,023
Other creditors	95,727	105,674
Pension costs	511	345
Accruals and deferred income	12,408	25,503
Director's loan account	223	223
	<u>174,476</u>	<u>181,158</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2021	2020
	£	£
Bank loans	66,529	98,118
	<u>66,529</u>	<u>98,118</u>

8. Share Capital

	2021	2020
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

9. General Information

KOKORO HANA LTD is a private company, limited by shares, incorporated in England & Wales, registered number 10376121. The registered office is 13 Approach Road, Raynes Park, London, SW20 8BA.