

Financial Statements for the Year Ended 30 April 2023

for

Cracklin Rosie Limited

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for the Year Ended 30 April 2023

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Company Information  
for the Year Ended 30 April 2023

<b>DIRECTOR:</b>	S Bothwell
<b>SECRETARY:</b>	Brodies Secretarial Services Limited
<b>REGISTERED OFFICE:</b>	270 Holburn Street Aberdeen AB10 6DD
<b>REGISTERED NUMBER:</b>	SC148820 (Scotland)
<b>ACCOUNTANTS:</b>	J M Taylor 5 Rubislaw Terrace ABERDEEN AB10 1XE

Balance Sheet  
30 April 2023

	Notes	30.4.23 £	£	30.4.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		200,058		204,895
<b>CURRENT ASSETS</b>					
Stocks		11,000		3,500	
Debtors	5	293,911		279,230	
Cash at bank and in hand		<u>155,577</u>		<u>179,383</u>	
		460,488		462,113	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>55,095</u>		<u>67,301</u>	
<b>NET CURRENT ASSETS</b>			<u>405,393</u>		<u>394,812</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			605,451		599,707
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(20,833)		(30,874)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,066)</u>		<u>(3,311)</u>
<b>NET ASSETS</b>			<u>581,552</u>		<u>565,522</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>581,550</u>		<u>565,520</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>581,552</u>		<u>565,522</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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.

Balance Sheet - continued  
30 April 2023

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 director and authorised for issue on 26 January 2024 and were signed by:

S Bothwell - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2023

1. **STATUTORY INFORMATION**

Cracklin Rosie Limited 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 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 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.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

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.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2022 - 8) .

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2022	203,684	13,750	52,336	3,914	273,684
Additions	-	-	6,206	-	6,206
At 30 April 2023	<u>203,684</u>	<u>13,750</u>	<u>58,542</u>	<u>3,914</u>	<u>279,890</u>
<b>DEPRECIATION</b>					
At 1 May 2022	15,882	6,016	43,162	3,729	68,789
Charge for year	<u>4,073</u>	<u>3,437</u>	<u>3,348</u>	<u>185</u>	<u>11,043</u>
At 30 April 2023	<u>19,955</u>	<u>9,453</u>	<u>46,510</u>	<u>3,914</u>	<u>79,832</u>
<b>NET BOOK VALUE</b>					
At 30 April 2023	<u>183,729</u>	<u>4,297</u>	<u>12,032</u>	<u>-</u>	<u>200,058</u>
At 30 April 2022	<u>187,802</u>	<u>7,734</u>	<u>9,174</u>	<u>185</u>	<u>204,895</u>

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

	30.4.23 £	30.4.22 £
Other debtors	<u>293,911</u>	<u>279,230</u>

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

	30.4.23 £	30.4.22 £
Bank loans and overdrafts	10,000	9,900
Trade creditors	18,243	18,850
Taxation and social security	23,201	34,102
Other creditors	<u>3,651</u>	<u>4,449</u>
	<u>55,095</u>	<u>67,301</u>

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

	30.4.23 £	30.4.22 £
Bank loans	<u>20,833</u>	<u>30,874</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2023 and 30 April 2022:

	30.4.23 £	30.4.22 £
<b>S Bothwell</b>		
Balance outstanding at start of year	207,547	207,547
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>207,547</u>	<u>207,547</u>

Interest is charged on loan at HMRC approved rates.

9. **ULTIMATE CONTROLLING PARTY**

The controlling party is S Bothwell.



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.