

Unaudited Financial Statements for the Year Ended 30 April 2022

for

Cocoa Club Limited

Ian Macfarlane & Co.  
Chartered Accountants  
2 Melville Street  
Falkirk  
FK1 1HZ

Contents of the Financial Statements  
for the Year Ended 30 April 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Cocoa Club Limited  
Company Information  
for the Year Ended 30 April 2022

<b>DIRECTOR:</b>	A Harkins
<b>REGISTERED OFFICE:</b>	8 Macfarlane Crescent Cambuslang United Kingdom Glasgow G72 7GG
<b>REGISTERED NUMBER:</b>	SC594950 (Scotland)
<b>ACCOUNTANTS:</b>	Ian Macfarlane & Co. Chartered Accountants 2 Melville Street Falkirk FK1 1HZ

Balance Sheet  
30 April 2022

	Notes	30.4.22 £	£	30.4.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		939		108
<b>CURRENT ASSETS</b>					
Debtors	5	30,000		3,212	
Cash at bank and in hand		<u>31,930</u>		<u>32,963</u>	
		61,930		36,175	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>21,211</u>		<u>36,087</u>	
<b>NET CURRENT ASSETS</b>			<u>40,719</u>		<u>88</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			41,658		196
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>18,972</u>		<u>-</u>
<b>NET ASSETS</b>			<u>22,686</u>		<u>196</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Retained earnings			<u>22,685</u>		<u>195</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>22,686</u>		<u>196</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 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 2022

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 12 September 2022 and were signed by:

A Harkins - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2022

1. **STATUTORY INFORMATION**

Cocoa Club 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.

Plant and machinery etc - 50% on cost and 33% on cost

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2021 - 6) .

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

4. **TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

At 1 May 2021

9,020

Additions

2,008

At 30 April 2022

11,028**DEPRECIATION**

At 1 May 2021

8,912

Charge for year

1,177

At 30 April 2022

10,089**NET BOOK VALUE**

At 30 April 2022

939

At 30 April 2021

1085. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30.4.22

30.4.21

£

£

Other debtors

30,0003,2126. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30.4.22

30.4.21

£

£

Bank loans and overdrafts

5,867

30,113

Taxation and social security

14,078

4,171

Other creditors

1,266

1,803

21,21136,0877. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

30.4.22

30.4.21

£

£

Bank loans

18,972-8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:

Class:

Nominal  
value:

30.4.22

30.4.21

£

£

1

Ordinary

£1

11

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