

COCO AND CLAUDE (LONDON) LIMITED

Registered Number
06616199
(England and Wales)

Unaudited Financial Statements for the Year ended
30 June 2023

COCO AND CLAUDE (LONDON) LIMITED

Company Information for the year from 1 July 2022 to 30 June 2023

Director	C De Carvalho
Company Secretary	AURIA ACCOUNTANCY LIMITED
Registered Address	C/O Auria 48 Warwick Street London W1B 5AW
Registered Number	06616199 (England and Wales)

COCO AND CLAUDE (LONDON) LIMITED

Balance Sheet as at 30 June 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Debtors		-		54	
Cash at bank and on hand		10,344		3,677	
		<u>10,344</u>		<u>3,731</u>	
Creditors amounts falling due within one year	7	(97,166)		(98,045)	
		<u></u>		<u></u>	
Net current assets (liabilities)			(86,822)		(94,314)
Total assets less current liabilities			<u>(86,822)</u>		<u>(94,314)</u>
Net assets			<u>(86,822)</u>		<u>(94,314)</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			<u>(86,922)</u>		<u>(94,414)</u>
Shareholders' funds			<u>(86,822)</u>		<u>(94,314)</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

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

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Director on 11 December 2023, and are signed on its behalf by:

C De Carvalho

Director

Registered Company No. 06616199

COCO AND CLAUDE (LONDON) LIMITED

Notes to the Financial Statements for the year ended 30 June 2023

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Principal activities

The principal activity of the company continued to be that of motion picture production.

4. Accounting policies

Functional and presentation currency policy

The financial statements are presented in sterling and this is the functional currency of the company.

Turnover policy

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.

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Going concern

The director has assessed the company's ability to continue as a going concern.

The company is in a net liability position. However, the largest creditor of the company is the director, who is willing to continue to support the company for the next accounting period.

5. Employee information

	2023	2022
Average number of employees during the year	1	1

6. Debtors within one year

	2023	2022
	£	£
Other debtors	-	54
Total	-	54

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

7. Creditors within one year

	2023	2022
	£	£
Trade creditors / trade payables	234	-
Taxation and social security	3,087	-
Other creditors	92,945	97,145
Accrued liabilities and deferred income	900	900
Total	97,166	98,045

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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.