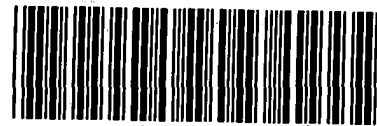


**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**HOCKLEY DIAMONDS LTD**

Feltons  
Chartered Accountants  
8 Sovereign Court  
8 Graham Street  
Birmingham B1 3JR

WEDNESDAY



A19      \*ABZUHPQB\*      #57  
22/03/2023  
COMPANIES HOUSE

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2022**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Company Information</b>               | <b>1</b>    |
| <b>Abridged Balance Sheet</b>            | <b>2</b>    |
| <b>Notes to the Financial Statements</b> | <b>4</b>    |

---

**HOCKLEY DIAMONDS LTD**

**Company Information  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**DIRECTOR:**

D Doyle

**REGISTERED OFFICE:**

9A Vyse Street  
Hockley  
Birmingham  
B18 6LT

**REGISTERED NUMBER:**

07563744 (England and Wales)

**ACCOUNTANTS:**

Feltons  
Chartered Accountants  
8 Sovereign Court  
8 Graham Street  
Birmingham B1 3JR

**HOCKLEY DIAMONDS LTD (REGISTERED NUMBER: 07563744)****Abridged Balance Sheet****31 MARCH 2022**

|                                              | Notes | 31/3/22<br>£         | 31/3/21<br>£        |
|----------------------------------------------|-------|----------------------|---------------------|
| <b>FIXED ASSETS</b>                          |       |                      |                     |
| Tangible assets                              | 4     | 1,669                | 2,226               |
| <b>CURRENT ASSETS</b>                        |       |                      |                     |
| Debtors                                      |       | 1,157                | 1,239               |
| Cash at bank                                 |       | 14,985               | 5,069               |
|                                              |       | <u>16,142</u>        | <u>6,308</u>        |
| <b>CREDITORS</b>                             |       |                      |                     |
| Amounts falling due within one year          |       | <u>1,200</u>         | <u>3,090</u>        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>14,942</u>        | <u>3,218</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u><u>16,611</u></u> | <u><u>5,444</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                      |                     |
| Called up share capital                      | 5     | 95                   | 95                  |
| Share premium                                |       | 119,980              | 119,980             |
| Retained earnings                            |       | <u>(103,464)</u>     | <u>(114,631)</u>    |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>16,611</u></u> | <u><u>5,444</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

The notes form part of these financial statements

**Abridged Balance Sheet - continued**  
**31 MARCH 2022**

---

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Statement of Comprehensive Income and an abridged Balance Sheet for the year ended 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director and authorised for issue on 17-3-2023 and were signed by:

.....  
D Doyle - Director

A handwritten signature in black ink, appearing to read 'D. A. Doyle', is written over a horizontal dotted line. The signature is stylized with a large, sweeping loop at the end.

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**1. STATUTORY INFORMATION**

Hockley Diamonds Ltd is a private company, limited by shares, registered in England and Wales. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1).

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. TANGIBLE FIXED ASSETS**

|                                      | <b>Totals<br/>£</b> |
|--------------------------------------|---------------------|
| <b>COST</b>                          |                     |
| At 1 April 2021<br>and 31 March 2022 | <u>22,216</u>       |
| <b>DEPRECIATION</b>                  |                     |
| At 1 April 2021                      | 19,990              |
| Charge for year                      | <u>557</u>          |
| At 31 March 2022                     | <u>20,547</u>       |
| <b>NET BOOK VALUE</b>                |                     |
| At 31 March 2022                     | <u>1,669</u>        |
| At 31 March 2021                     | <u>2,226</u>        |

**5. CALLED UP SHARE CAPITAL**

|                                  |          |                   |              |              |
|----------------------------------|----------|-------------------|--------------|--------------|
| Allotted, issued and fully paid: |          |                   |              |              |
| Number:                          | Class:   | Nominal<br>value: | 31/3/22<br>£ | 31/3/21<br>£ |
| 95                               | Ordinary | £1                | <u>95</u>    | <u>95</u>    |