

**THE CHUCKLING CHEESE COMPANY LIMITED**

**Company Registration Number:  
09442023 (England and Wales)**

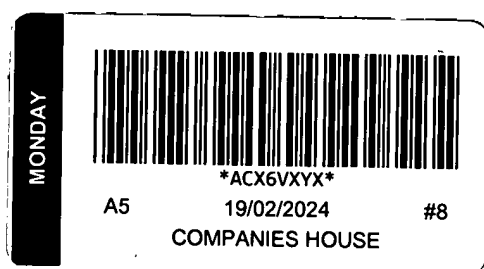
**Unaudited statutory accounts for the year ended 28 February 2023**

**Period of accounts**

**Start date: 1 March 2022**

**End date: 28 February 2023**

**AMENDED**



# **THE CHUCKLING CHEESE COMPANY LIMITED**

## **Contents of the Financial Statements for the Period Ended 28 February 2023**

Balance sheet

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Balance sheet notes

**THE CHUCKLING CHEESE COMPANY LIMITED**  
**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	5	26,165	39,248
Tangible assets	6	319,801	343,934
		<u>345,966</u>	<u>383,182</u>
<b>Current assets</b>			
Inventories		1,139,186	852,941
Debtors	7	98,605	169,306
Cash at bank and in hand		384,234	199,331
		<u>1,622,025</u>	<u>1,221,578</u>
<b>Creditors: amounts falling due within one year</b>	8	(932,430)	(810,079)
<b>Net current assets</b>		<u>689,595</u>	<u>411,499</u>
<b>Total assets less current liabilities</b>		<u>1,035,561</u>	<u>794,681</u>
<b>Creditors: amounts falling due after more than one year</b>	9	(632,690)	(664,832)
<b>Provisions for liabilities</b>			
Deferred tax		(59,741)	(58,033)
<b>Net assets</b>		<u>343,130</u>	<u>71,816</u>
<b>Capital and reserves</b>			
Called up share capital	10	100	100
Profit and loss account		343,030	71,716
<b>Shareholders' funds</b>		<u>343,130</u>	<u>71,816</u>

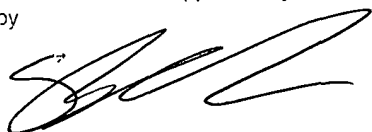
For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 17 January 2024 and were signed on its behalf by

S Colclough  
Director



Company Registration No. 09442023

# THE CHUCKLING CHEESE COMPANY LIMITED

## Balance sheet statements

For the year ending 28 February 2023 the company was entitled to exemption 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 directors acknowledge 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen not to file a copy of the company's profit and loss account.

**This report was approved by the board of directors on 23 January 2024  
and signed on behalf of the board by:**

Name: Stuart Colclough  
Status: Director

The notes form part of these financial statements

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 1. Accounting policies

#### Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### Turnover policy

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

#### Tangible fixed assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives: Land & buildings 10% on cost Plant & machinery 25% reducing balance Motor vehicles 25% reducing balance Fixtures & fittings 25% reducing balance Computer equipment 33% on cost

#### Intangible fixed assets amortisation policy

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

#### Other accounting policies

Stocks 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 items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads. Deferred taxation Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets and liabilities are not discounted

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements for the Period Ended 28 February 2023

### 2. Employees

	2023	2022
Average number of employees during the period	58	56

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 3. Intangible assets

	Goodwill	Other	Total
Cost	£	£	£
At 1 March 2022	130,829		130,829
Additions			
Disposals			
Revaluations			
Transfers			
At 28 February 2023	130,829		130,829
<b>Amortisation</b>			
At 1 March 2022	91,581		91,581
Charge for year	13,083		13,083
On disposals			
Other adjustments			
At 28 February 2023	104,664		104,664
<b>Net book value</b>			
At 28 February 2023	26,165		26,165
At 28 February 2022	39,248		39,248

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 4. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 March 2022	36,248	302,895	45,549	102,905	46,428	534,025
Additions	2,308	70,250	8,625	4,060		85,243
Disposals					(26,129)	(26,129)
Revaluations						
Transfers						
At 28 February 2023	38,556	373,145	54,174	106,965	20,299	593,139
<b>Depreciation</b>						
At 1 March 2022	9,092	78,650	17,455	45,698	39,196	190,091
Charge for year	6,789	56,061	7,024	34,302	1,645	105,821
On disposals					(22,574)	(22,574)
Other adjustments						
At 28 February 2023	15,881	134,711	24,479	80,000	18,267	273,338
<b>Net book value</b>						
At 28 February 2023	22,675	238,434	29,695	26,965	2,032	319,801
At 28 February 2022	27,156	224,245	28,094	57,207	7,232	343,934



# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 5. Stocks

	2023	2022
	£	£
Stocks	1,139,186	852,941
Total	<u>1,139,186</u>	<u>852,941</u>

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 6. Debtors

	2023	2022
	£	£
Trade debtors	51,978	8,570
Prepayments and accrued income	32,679	127,700
Other debtors	13,948	33,036
Total	<u>98,605</u>	<u>169,306</u>

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 7. Creditors: amounts falling due within one year note

	2023	2022
	£	£
Bank loans and overdrafts	301,879	377,258
Amounts due under finance leases and hire purchase contracts	89,329	67,978
Trade creditors	245,148	206,375
Taxation and social security	35,489	31,247
Accruals and deferred income	16,443	3,456
Other creditors	244,142	123,765
Total	<u>932,430</u>	<u>810,079</u>

'Other Creditors' includes Directors Loan Accounts

# THE CHUCKLING CHEESE COMPANY LIMITED

## Notes to the Financial Statements

for the Period Ended 28 February 2023

### 8. Creditors: amounts falling due after more than one year note

	2023	2022
	£	£
Bank loans and overdrafts	419,092	526,597
Amounts due under finance leases and hire purchase contracts	213,598	138,235
Total	<u>632,690</u>	<u>664,832</u>

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.