

**REGISTERED NUMBER: 10691412 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**FOR**

**MRS POTTS CHOCOLATE HOUSE LIMITED**

**MRS POTTS CHOCOLATE HOUSE LIMITED (REGISTERED NUMBER: 10691412)**

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FOR THE YEAR ENDED 30 JUNE 2023**

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# **MRS POTTS CHOCOLATE HOUSE LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 30 JUNE 2023**

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**DIRECTORS:**

M T Potts  
J F Potts

**REGISTERED OFFICE:**

50 Park Street  
Bristol  
BS1 5JN

**REGISTERED NUMBER:**

10691412 (England and Wales)

**ACCOUNTANTS:**

Ad Valorem Accountancy Services Limited  
Chartered Certified Accountants  
2 Manor Farm Court  
Old Wolverton Road  
Old Wolverton  
Buckinghamshire  
MK12 5NN

**MRS POTTS CHOCOLATE HOUSE LIMITED (REGISTERED NUMBER: 10691412)**

**BALANCE SHEET**  
**30 JUNE 2023**

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	4		198,204		285,926
<b>CURRENT ASSETS</b>					
Stocks	5	25,814		29,393	
Debtors	6	51,318		70,282	
Cash at bank		20,168		10,638	
		<u>97,300</u>		<u>110,313</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>165,374</u>		<u>111,768</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(68,074)</u>		<u>(1,455)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			130,130		284,471
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(242,693)		(297,194)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(585)</u>		<u>(585)</u>
<b>NET LIABILITIES</b>			<u>(113,148)</u>		<u>(13,308)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		250		250
Retained earnings			<u>(113,398)</u>		<u>(13,558)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(113,148)</u>		<u>(13,308)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**BALANCE SHEET - continued**  
**30 JUNE 2023**

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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 Board of Directors and authorised for issue on 27 February 2024 and were signed on its behalf by:

M T Potts - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**1. STATUTORY INFORMATION**

Mrs Potts Chocolate House Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

Improvements to property	- 18% or 20% straight line
Plant and machinery	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. ACCOUNTING POLICIES - continued**

**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.

**GOING CONCERN**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 52 (2022 - 49) .

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 July 2022	256,821	152,668	24,495	6,891	440,875
Additions	-	464	-	1,297	1,761
Disposals	-	(15,000)	-	-	(15,000)
At 30 June 2023	<u>256,821</u>	<u>138,132</u>	<u>24,495</u>	<u>8,188</u>	<u>427,636</u>
<b>DEPRECIATION</b>					
At 1 July 2022	87,996	57,914	4,083	4,956	154,949
Charge for year	47,422	25,399	5,103	834	78,758
Eliminated on disposal	-	(4,275)	-	-	(4,275)
At 30 June 2023	<u>135,418</u>	<u>79,038</u>	<u>9,186</u>	<u>5,790</u>	<u>229,432</u>
<b>NET BOOK VALUE</b>					
At 30 June 2023	<u>121,403</u>	<u>59,094</u>	<u>15,309</u>	<u>2,398</u>	<u>198,204</u>
At 30 June 2022	<u>168,825</u>	<u>94,754</u>	<u>20,412</u>	<u>1,935</u>	<u>285,926</u>

**5. STOCKS**

	2023 £	2022 £
Stocks	<u>25,814</u>	<u>29,393</u>

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

	2023 £	2022 £
Other debtors	<u>51,318</u>	<u>70,282</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	30,831	18,000
Hire purchase contracts	4,273	3,796
Taxation and social security	63,311	45,565
Other creditors	66,959	44,407
	<u>165,374</u>	<u>111,768</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	122,691	65,509
Hire purchase contracts	12,538	17,377
Other creditors	107,464	214,308
	<u>242,693</u>	<u>297,194</u>

**9. CALLED UP SHARE CAPITAL**

**Allotted, issued and fully paid:**

<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>	<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
250	Ordinary	1	<u>250</u>	<u>250</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.