

TOCA EQUITY GROUP LIMITED

Registered Number
10694921
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2022

TOCA EQUITY GROUP LIMITED

Company Information for the year from 1 April 2021 to 31 March 2022

Directors

JACKSON, Adrian Francis

JACOBS, Darren Terence

Registered Address

Unit C Anchor House School Lane

Chandler's Ford

Eastleigh

SO53 4DY

Registered Number

10694921 (England and Wales)

TOCA EQUITY GROUP LIMITED

Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		2,219		2,910
			<u>2,219</u>		<u>2,910</u>
Current assets					
Debtors		54,374		74,214	
Current asset investments		10,000		1,000	
Cash at bank and on hand		32		1,613	
		<u>64,406</u>		<u>76,827</u>	
Creditors amounts falling due within one year	8	(65,556)		(33,378)	
		<u></u>		<u></u>	
Net current assets (liabilities)			(1,150)		43,449
Total assets less current liabilities			<u>1,069</u>		<u>46,359</u>
Creditors amounts falling due after one year	9		(39,955)		(43,333)
			<u></u>		<u></u>
Net assets			<u>(38,886)</u>		<u>3,026</u>
Capital and reserves					
Called up share capital			10,000		10,000
Profit and loss account			(48,886)		(6,974)
			<u></u>		<u></u>
Shareholders' funds			<u>(38,886)</u>		<u>3,026</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 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. 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 Board of Directors on 31 March 2023, and are signed on its behalf by:

JACKSON, Adrian Francis
Director

JACOBS, Darren Terence
Director

Registered Company No. 10694921

TOCA EQUITY GROUP LIMITED

Notes to the Financial Statements for the year ended 31 March 2022

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. 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 rendering of services.

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Straight line (years)
Fixtures and fittings	4
Office Equipment	4

Revenue recognition policy

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.

Investments policy

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value where the difference between cost and fair value is material. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Going concern

Assurances have been obtained from the directors that the company will continue to operate in the foreseeable future and will be able to meet its liabilities as and when they fall due.

4. Employee information

	2022	2021
Average number of employees during the year	0	4

5. Property, plant and equipment

	Fixtures & fittings	Office Equipment	Total
	£	£	£
Cost or valuation			
At 01 April 21	1,395	2,207	3,602
At 31 March 22	1,395	2,207	3,602
Depreciation and impairment			
At 01 April 21	140	552	692
Charge for year	139	552	691
At 31 March 22	279	1,104	1,383
Net book value			
At 31 March 22	1,116	1,103	2,219
At 31 March 21	1,255	1,655	2,910

6. Directors advances, credits and guarantees

	Brought forward	Amount advanced	Amount repaid	Carried forward
	£	£	£	£
JACKSON, Adrian Francis	0	10,500	10,500	0
JACOBS, Darren Terence	0	1,500	1,500	0
	0	12,000	12,000	0

7. Debtors within one year

	2022	2021
	£	£
Amounts owed by group undertakings	54,374	70,243
Amounts owed by associates and joint ventures / participating interests	-	3,000
Other debtors	-	971
Total	54,374	74,214

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.

8. Creditors within one year

	2022	2021
	£	£
Trade creditors / trade payables	822	1,010
Bank borrowings and overdrafts	9,590	6,667
Amounts owed to related parties	54,374	-
Other creditors	-	25,001
Accrued liabilities and deferred income	770	700
Total	<u>65,556</u>	<u>33,378</u>

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.

9. Creditors after one year

	2022	2021
	£	£
Bank borrowings and overdrafts	<u>39,955</u>	<u>43,333</u>
Total	<u>39,955</u>	<u>43,333</u>

Long 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.