REGISTERED NUMBER: 13042657 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2023

FOR

COPOLD LTD

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FOR THE YEAR ENDED 30TH NOVEMBER 2023

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DIRECTOR:	E R Grisay
REGISTERED OFFICE:	1 Doughty Street London WC1N 2PH
REGISTERED NUMBER:	13042657 (England and Wales)

BALANCE SHEET
30TH NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		**820**		-
CURRENT ASSETS					
Debtors	5	-		9,515	
Cash at bank and in hand		**238**		4,017	
		238		13,532	
CREDITORS					
Amounts falling due within one year	6	**14,755**		10,505	
NET CURRENT (LIABILITIES)/ASSETS			**(14,517)**		3,027
TOTAL ASSETS LESS CURRENT LIABILITIES			**(13,697)**		3,027
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**(13,797)**		2,927
SHAREHOLDERS' FUNDS			**(13,697)**		3,027

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2023 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 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 director and authorised for issue on 28th November 2024 and were signed by:

E R Grisay - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Copold 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.

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.
Plant and machinery etc - 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 (2022 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
Additions	1,094
At 30th November 2023	1,094
DEPRECIATION	
Charge for year	274
At 30th November 2023	274
NET BOOK VALUE	
At 30th November 2023	820

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	**-**	9,515

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	**5,469**	2,363
Other creditors	**9,286**	8,142
	14,755	10,505

7. RELATED PARTY DISCLOSURES

The Company undertook the following transactions with companies with common director/shareholder.

	2023	2022
	£	£
Net trade balance due from related party at the balance sheet date	-	9,515

8. ULTIMATE CONTROLLING PARTY

The controlling party is E R Grisay.

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.