

Company Registration Number : 15436708 (England and Wales)

KOP FOWEY LIMITED

Unaudited filleted financial statements

For 375 days period from 23 January 2024 to 31 January 2025

KOP FOWEY LIMITED

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For 375 days period from 23 January 2024 to 31 January 2025

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KOP FOWEY LIMITED
Company Information
For 375 days period from 23 January 2024 to 31 January 2025

Company registration number	15436708 (England and Wales)
Director	Teresa Matthews
Registered office address	The King Of Prussia 3 Town Quay Fowey Cornwall PL23 1AT
Accountant	Keates & Co Accountants Ltd Chartered Accountants 1 Rookery House, Grove Farm Crookham Village GU51 5RX

KOP FOWEY LIMITED
Statement of Financial Position
For 375 days period from 23 January 2024 to 31 January 2025

	Notes	2025 £
Fixed assets		
Property, plant and equipment		117,211
	6	<u>117,211</u>
Current assets		
Debtors		9,106
Debtors: Amounts falling due after more than one year		1,909
Cash and cash equivalents		16,515
		<u>27,530</u>
Current liabilities		
Creditors: Amounts falling due within one year		(220,106)
		<u>(220,106)</u>
Net current (liabilities)/assets		<u>(192,575)</u>
Total assets less current liabilities		<u>(75,364)</u>
Net (liabilities)/assets		<u>(75,364)</u>
Capital and reserves		
Called up share capital		2
Retained earnings		(75,366)
Shareholder's funds		<u>(75,364)</u>

- For the year ended 31 January 2025 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 director acknowledges their responsibility 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 profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 10 October 2025

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Teresa Matthews (Director)

Company registration number: 15436708

KOP FOWEY LIMITED
Notes to the Financial Statements
For 375 days period from 23 January 2024 to 31 January 2025

(1) General Information

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is The King Of Prussia, 3 Town Quay, Fowey, Cornwall, PL23 1AT.

(2) Statement of compliance

These individual financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A and Companies Act 2006, as applicable to companies subject to the small companies' regime.

(3) Significant Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis and in accordance with the Companies Act 2006. The presentation and functional currency of the company is pounds sterling. The financial statements are presented in pound units (£) unless stated otherwise.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met as described below.

Sale of goods

Sales of goods are recognised when the company has delivered the goods to the customer, no other significant obligation remains unfulfilled that may affect the customer's acceptance of the products and risks and rewards of ownership have transferred to them.

Rendering of Services

Revenue from provision of services rendered in the reporting period is recognised when the outcome of a transaction for the rendering of services can be estimated reliably in terms of revenue, costs and its stage of completion of the specific transaction at the end of the reporting period. The stage of completion is determined on the basis of the actual completion of a proportion of the total services to be rendered. When the outcome of a service contract cannot be estimated reliably the company only recognises revenue to the extent of the recoverable expenses recognised.

Property, plant and equipment

Property, plant and equipment is stated at cost less accumulated depreciation and impairment losses. Part of an item of property, plant and equipment having different useful lives are accounted for as separate items.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the

effect of any changes in estimate accounted for on a prospective basis.

Depreciation is provided to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

Asset class and depreciation rate

Employee benefits

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

(4) Critical accounting judgements and key sources of estimation uncertainty

No judgement

No significant judgements or estimates have been made in preparation of these financial statements.

(5) Employees

During the period, the average number of employees including director was 0 .

(6) Fixed assets

	Tangible
	£
Cost	
Additions	117,211
As at 31 January 2025	<u><u>117,211</u></u>
Depreciation/Amortisation	
As at 31 January 2025	<u><u>-</u></u>
Net book value	
As at 31 January 2025	<u><u>117,211</u></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.