

**Cluedini (Yarm) Limited FILLETED  
ACCOUNTS COVER**

**Cluedini (Yarm) Limited**

**Company No. 11267906**

**Information for Filing with The Registrar**

**30 June 2019**

**Cluedini (Yarm) Limited BALANCE  
SHEET REGISTRAR  
at 30 June 2019  
Company No. 11267906**

	<b>Notes</b>	<b>2019 £</b>
<b>Fixed assets</b>		
Tangible assets	2	4,218
		<u>4,218</u>
<b>Current assets</b>		
Debtors	3	350
Cash at bank and in hand		6,278
		<u>6,628</u>
<b>Creditors: Amount falling due within one year</b>	4	<u>(5,980)</u>
<b>Net current assets</b>		648
<b>Total assets less current liabilities</b>		<u>4,866</u>
<b>Net assets</b>		<u>4,866</u>
<b>Capital and reserves</b>		
Called up share capital		200
Profit and loss account	5	4,666
		<u>4,866</u>
<b>Total equity</b>		<u>4,866</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the period ended 30 June 2019 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 31 March 2019

And signed on its behalf by:

C.P. Younger  
Director

**Cluedini (Yarm) Limited NOTES TO  
THE ACCOUNTS REGISTRAR  
for the period ended 30 June 2019**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006 . There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

The accounts are presented in Sterling, which is the functional currency of the company.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

**Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

## 2 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>		
Additions	4,533	4,533
At 30 June 2019	4,533	4,533
<b>Depreciation</b>		
Charge for the year	315	315
At 30 June 2019	315	315
<b>Net book values</b>		
At 30 June 2019	4,218	4,218

## 3 Debtors

	2019 £
Prepayments and accrued income	350
	350

## 4 Creditors:

amounts falling due within one year

	2019 £
Corporation tax	1,043
Other taxes and social security	64
Loans from directors	3,800
Other creditors	572
Accruals and deferred income	501
	5,980

## 5 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

## 6 Dividends

	2019
	£
Dividends for the period:	
Dividends paid in the period	4,000
	<u>4,000</u>
Dividends by type:	
Equity dividends	4,000
	<u>4,000</u>

## 7 Additional information

Its registered number is:  
11267906  
Winpenny House 3rd Floor  
135-137 High Street  
Yarm  
North Yorkshire  
TS15 9AY

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.