

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

FOR

UNICLIP LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

UNICLIP LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023**

DIRECTORS:

W E Shepherd
Mrs P Shepherd

REGISTERED OFFICE:

100 Royston Road
Byfleet
West Byfleet
Surrey
KT14 7NY

REGISTERED NUMBER:

00434709 (England and Wales)

AUDITORS:

Jamesons Limited
Chartered Accountants and Statutory Auditors
Jamesons House
Compton Way
Witney
OX28 3AB

BALANCE SHEET
30 APRIL 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		4,308		4,747
Tangible assets	5		21,444		30,380
Investments	6		10,000		10,000
			<u>35,752</u>		<u>45,127</u>
CURRENT ASSETS					
Stocks		4,200		4,200	
Debtors	7	1,178,342		884,895	
Cash at bank and in hand		<u>167,387</u>		<u>498,258</u>	
		1,349,929		1,387,353	
CREDITORS					
Amounts falling due within one year	8	<u>213,976</u>		<u>249,164</u>	
NET CURRENT ASSETS			<u>1,135,953</u>		<u>1,138,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>1,171,705</u></u>		<u><u>1,183,316</u></u>
CAPITAL AND RESERVES					
Called up share capital	9		2,000		2,000
Share premium			12,650		12,650
Retained earnings			<u>1,157,055</u>		<u>1,168,666</u>
SHAREHOLDERS' FUNDS			<u><u>1,171,705</u></u>		<u><u>1,183,316</u></u>

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 18 January 2024 and were signed on its behalf by:

W E Shepherd - Director

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

1. STATUTORY INFORMATION

Uniclip 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 stated net of VAT and any discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer.

Intangible assets

Patents and licences are being amortised evenly over their useful life ranging between 8, 10 and 25 years.

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 cost, 20% on cost and 10% 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.

Financial instruments

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Short-term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement in other operating expenses.

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.

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

2. ACCOUNTING POLICIES - continued

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 28 (2022 - 25) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 May 2022	11,971
Additions	200
Disposals	(200)
At 30 April 2023	<u>11,971</u>
AMORTISATION	
At 1 May 2022	7,224
Charge for year	639
Eliminated on disposal	(200)
At 30 April 2023	<u>7,663</u>
NET BOOK VALUE	
At 30 April 2023	<u>4,308</u>
At 30 April 2022	<u>4,747</u>

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

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 May 2022	54,449	150,622	205,071
Additions	-	486	486
Disposals	-	(296)	(296)
At 30 April 2023	<u>54,449</u>	<u>150,812</u>	<u>205,261</u>
DEPRECIATION			
At 1 May 2022	31,893	142,798	174,691
Charge for year	5,849	3,573	9,422
Eliminated on disposal	-	(296)	(296)
At 30 April 2023	<u>37,742</u>	<u>146,075</u>	<u>183,817</u>
NET BOOK VALUE			
At 30 April 2023	<u>16,707</u>	<u>4,737</u>	<u>21,444</u>
At 30 April 2022	<u>22,556</u>	<u>7,824</u>	<u>30,380</u>

6. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 May 2022 and 30 April 2023	<u>10,000</u>
NET BOOK VALUE	
At 30 April 2023	<u>10,000</u>
At 30 April 2022	<u>10,000</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	213,687	169,664
Amounts owed by group undertakings	800,861	553,189
Other debtors	<u>163,794</u>	<u>162,042</u>
	<u>1,178,342</u>	<u>884,895</u>

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	11,326	43,770
Taxation and social security	28,474	43,031
Other creditors	174,176	162,363
	<u>213,976</u>	<u>249,164</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
2,000	Ordinary	1	<u>2,000</u>	<u>2,000</u>

10. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Anita Lyon FCA FCCA (Senior Statutory Auditor)
for and on behalf of Jamesons Limited

11. ULTIMATE CONTROLLING PARTY

The controlling party is W E Shepherd.

The ultimate controlling party is W E Shepherd.

The parent and ultimate controlling company is Blue Diamond Pumps Limited - a company registered in England and Wales , company number 09194022, registered office 100 Royston Road, Byfleet, Surrey.

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.