REGISTERED NUMBER: 01658157 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

CLUES COMMUNICATIONS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CLUES COMMUNICATIONS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

DIRECTORS:	Mrs P A Clues B J Clues
SECRETARY:	B J Clues
REGISTERED OFFICE:	3 Manor Road Colchester Essex CO3 3LU
REGISTERED NUMBER:	01658157 (England and Wales)
ACCOUNTANTS:	Richard Sexton & Co LLP 3 Manor Road Colchester Essex CO3 3LU

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	4		22,951		18,718
CURRENT ASSETS					
Debtors	5	33,685		21,915	
Cash at bank		283,960		314,440	
		317,645		336,355	
CREDITORS					
Amounts falling due within one year	6	82,362		88,943	
NET CURRENT ASSETS			235,283		247,412
TOTAL ASSETS LESS CURRENT LIABILITIES			258,234		266,130
PROVISIONS FOR LIABILITIES			1,386		582
NET ASSETS			256,848		265,548
CAPITAL AND RESERVES					
Called up share capital			92		92
Non distributable reserves			12		12
Retained earnings			256,744		265,444
			256,848		265,548

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2022

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 2 December 2022 and were signed on its behalf by:

B J Clues - Director

1. STATUTORY INFORMATION

Clues Communications 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.

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
Land & buildings are not depreciated. Depreciation is provided on the other tangible fixed assets so as to write off the cost over their expected useful lives as follows:-

Plant and machinery - 20% 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

4. TANGIBLE FIXED ASSETS

	Land & buildings £	Plant and machinery £	Totals £
COST			
At 1 April 2021	15,657	5,271	20,928
Additions	-	6,057	6,057
At 31 March 2022	15,657	11,328	26,985
DEPRECIATION			
At 1 April 2021	-	2,210	2,210
Charge for year	-	1,824	1,824
At 31 March 2022	-	4,034	4,034
NET BOOK VALUE			
At 31 March 2022	15,657	7,294	22,951
At 31 March 2021	15,657	3,061	18,718

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	28,887	15,792
UK Corporation tax	-	1,110
Prepayments and accrued income	4,798	5,013
	33,685	21,915

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	3,940	11,357
UK Corporation Tax	6,115	4,990
Social security and other taxes	5,283	6,925
Directors' loan accounts	63,900	62,251
Accrued expenses	3,124	3,420
	82,362	88,943

7. RELATED PARTY DISCLOSURES

During the year, total dividends of £40,000 (2021 - £47,500) were paid to the directors .