

**REGISTERED NUMBER: 03844050 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018  
FOR  
CLARION COMPUTERS LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2018

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**CLARION COMPUTERS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**DIRECTORS:**

B Watson  
Mrs C Watson

**SECRETARY:**

Mrs C Watson

**REGISTERED OFFICE:**

4 Wymore Crescent  
Bramhope  
LEEDS  
West Yorkshire  
LS16 9DH

**REGISTERED NUMBER:**

03844050 (England and Wales)

**ACCOUNTANTS:**

Galloways Accounting Limited  
30 New Road  
Brighton  
East Sussex  
BN1 1BN

**BALANCE SHEET**  
**30 SEPTEMBER 2018**

		2018		2017	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>1,254</u>		<u>1,566</u>
			1,254		1,566
<b>CURRENT ASSETS</b>					
Debtors	6	9,601		1,651	
Cash at bank		<u>3,712</u>		<u>13,939</u>	
		13,313		15,590	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>13,849</u>		<u>16,713</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(536)</u>		<u>(1,123)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			718		443
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>219</u>		<u>274</u>
<b>NET ASSETS</b>			<u>499</u>		<u>169</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4		4
Retained earnings			<u>495</u>		<u>165</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>499</u>		<u>169</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 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 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
- (b) 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 7 April 2019 and were signed on its behalf by:

B Watson - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

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1. **STATUTORY INFORMATION**

Clarion Computers 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents revenue recognised in the accounts excluding value added tax.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Intellectual property are being amortised evenly over their estimated useful life of nil years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

**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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**4. INTANGIBLE FIXED ASSETS**

	<b>Other intangible assets £</b>
<b>COST</b>	
At 1 October 2017 and 30 September 2018	<u><b>12,441</b></u>
<b>AMORTISATION</b>	
At 1 October 2017 and 30 September 2018	<u><b>12,441</b></u>
<b>NET BOOK VALUE</b>	
At 30 September 2018	<u><b>-</b></u>
At 30 September 2017	<u><b>-</b></u>

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 October 2017	-	3,661	3,661
Additions	<u>360</u>	<u>488</u>	<u>848</u>
At 30 September 2018	<u>360</u>	<u>4,149</u>	<u>4,509</u>
<b>DEPRECIATION</b>			
At 1 October 2017	-	2,095	2,095
Charge for year	<u>90</u>	<u>1,070</u>	<u>1,160</u>
At 30 September 2018	<u>90</u>	<u>3,165</u>	<u>3,255</u>
<b>NET BOOK VALUE</b>			
At 30 September 2018	<u><u>270</u></u>	<u><u>984</u></u>	<u><u>1,254</u></u>
At 30 September 2017	<u><u>-</u></u>	<u><u>1,566</u></u>	<u><u>1,566</u></u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u><u>9,601</u></u>	<u><u>1,651</u></u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Taxation and social security	8,009	14,507
Other creditors	<u>5,840</u>	<u>2,206</u>
	<u><u>13,849</u></u>	<u><u>16,713</u></u>

**8. PROVISIONS FOR LIABILITIES**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Deferred tax	<u><u>219</u></u>	<u><u>274</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**8. PROVISIONS FOR LIABILITIES - continued**

	<b>Deferred tax</b>
	<b>£</b>
Balance at 1 October 2017	274
Movement in year	<u>(55)</u>
Balance at 30 September 2018	<u><u>219</u></u>

**9. ULTIMATE CONTROLLING PARTY**

During the period the company was under the control of B Watson and Mrs C Watson, the directors and shareholders of the company.

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.