

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
CLARION COMPUTERS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

CLARION COMPUTERS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2022

DIRECTORS:

B Watson
C Watson

SECRETARY:

C Watson

REGISTERED OFFICE:

4 Wynmore Crescent
Bramhope
LEEDS
West Yorkshire
LS16 9DH

REGISTERED NUMBER:

03844050 (England and Wales)

ACCOUNTANTS:

Galloways Accounting
Atlas Chambers
33 West Street
Brighton
East Sussex
BN1 2RE

BALANCE SHEET
30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>2,278</u>		<u>3,987</u>
			<u>2,278</u>		<u>3,987</u>
CURRENT ASSETS					
Debtors	6	11,358		14,870	
Cash at bank		<u>6,044</u>		<u>4,410</u>	
		17,402		19,280	
CREDITORS					
Amounts falling due within one year	7	<u>19,177</u>		<u>22,469</u>	
NET CURRENT LIABILITIES			(1,775)		(3,189)
TOTAL ASSETS LESS CURRENT LIABILITIES			503		798
PROVISIONS FOR LIABILITIES	8		<u>433</u>		<u>758</u>
NET ASSETS			<u>70</u>		<u>40</u>
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			<u>66</u>		<u>36</u>
SHAREHOLDERS' FUNDS			<u>70</u>		<u>40</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 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 25 January 2023 and were signed on its behalf by:

B Watson - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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 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 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.

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 2 (2021 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 October 2021 and 30 September 2022	<u>12,441</u>
AMORTISATION	
At 1 October 2021 and 30 September 2022	<u>12,441</u>
NET BOOK VALUE	
At 30 September 2022	<u>-</u>
At 30 September 2021	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2021	1,114	8,514	9,628
Additions	-	374	374
At 30 September 2022	<u>1,114</u>	<u>8,888</u>	<u>10,002</u>
DEPRECIATION			
At 1 October 2021	668	4,973	5,641
Charge for year	188	1,895	2,083
At 30 September 2022	<u>856</u>	<u>6,868</u>	<u>7,724</u>
NET BOOK VALUE			
At 30 September 2022	<u>258</u>	<u>2,020</u>	<u>2,278</u>
At 30 September 2021	<u>446</u>	<u>3,541</u>	<u>3,987</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	4,200	13,199
Other debtors	7,158	1,671
	<u>11,358</u>	<u>14,870</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	17,348	20,820
Other creditors	1,829	1,649
	<u>19,177</u>	<u>22,469</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	<u>433</u>	<u>758</u>
		Deferred tax
		£
Balance at 1 October 2021		758
Movement in year		<u>(325)</u>
Balance at 30 September 2022		<u>433</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2022 and 30 September 2021:

	2022	2021
	£	£
B Watson		
Balance outstanding at start of year	1,671	(4,428)
Amounts advanced	16,878	15,224
Amounts repaid	(11,390)	(9,125)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>7,159</u>	<u>1,671</u>

10. 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.