REGISTERED NUMBER: 06497632 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

FOR

A & R CLARKE LIMITED

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for the Year Ended 31 March 2019

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A & R CLARKE LIMITED

COMPANY INFORMATION
for the Year Ended 31 March 2019

DIRECTORS:	R S Clarke Mrs A S Clarke
SECRETARY:	Mrs A S Clarke
REGISTERED OFFICE:	Georgian House 34 Thoroughfare Halesworth Suffolk IP19 8AP
REGISTERED NUMBER:	06497632 (England and Wales)
ACCOUNTANTS:	van Dijk Accountants Limited Georgian House 34 Thoroughfare Halesworth Suffolk IP19 8AP

A & R CLARKE LIMITED (REGISTERED NUMBER: 06497632)

STATEMENT OF FINANCIAL POSITION
31 March 2019

	Notes	31.3.19 £	£	31.3.18 £	£
FIXED ASSETS					
Intangible assets	4		12,462		13,859
Tangible assets	5		-		8,579
			12,462		22,438
CURRENT ASSETS					
Stocks		-		600	
Debtors	6	2,292		16,264	
Cash at bank		49		698	
		2,341		17,562	
CREDITORS					
Amounts falling due within one year	7	16,943		36,173	
NET CURRENT LIABILITIES			(14,602)		(18,611)
TOTAL ASSETS LESS CURRENT LIABILITIES			(2,140)		3,827
PROVISIONS FOR LIABILITIES			-		1,630
NET (LIABILITIES)/ASSETS			(2,140)		2,197
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(2,240)		2,097
SHAREHOLDERS' FUNDS			(2,140)		2,197

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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

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STATEMENT OF FINANCIAL POSITION - continued
31 March 2019

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 17 October 2019 and were signed on its behalf by:

R S Clarke - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2019

1. **STATUTORY INFORMATION**

A & R Clarke 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of twenty years.

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.

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	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 statement of financial position date.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2018 and 31 March 2019	27,945
AMORTISATION	
At 1 April 2018	14,086
Charge for year	1,397
At 31 March 2019	15,483
NET BOOK VALUE	
At 31 March 2019	12,462
At 31 March 2018	13,859

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5. **TANGIBLE FIXED ASSETS**

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2018	9,260	419	19,713	2,612	32,004
Disposals	(9,260)	(419)	(19,713)	(2,612)	(32,004)
At 31 March 2019	-	-	-	-	-
DEPRECIATION					
At 1 April 2018	7,557	233	13,475	2,160	23,425
Charge for year	1,703	186	(1,762)	452	579
Eliminated on disposal	(9,260)	(419)	-	(2,612)	(12,291)
Charge written back	-	-	(11,713)	-	(11,713)
At 31 March 2019	-	-	-	-	-
NET BOOK VALUE					
At 31 March 2019	-	-	-	-	-
At 31 March 2018	1,703	186	6,238	452	8,579

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

	31.3.19	31.3.18
	£	£
Trade debtors	-	16,264
Directors' current accounts	1,051	-
Tax	1,241	-
	2,292	16,264

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

	31.3.19	31.3.18
	£	£
Bank loans and overdrafts	3,377	3,501
Hire purchase contracts	-	3,984
Trade creditors	-	793
Taxation and social security	13,566	25,953
Other creditors	-	1,942
	16,943	36,173

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The company operates a joint current account with the directors. At the date of the statement of financial position the company was owed £1,051 by R and A Clarke. This will be repaid within nine months of the year end.

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9. RELATED PARTY DISCLOSURES

The loan of £9,299 from East Anglian Road Markings Limited, a connected company, has been written off during the year.

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF A & R CLARKE LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 March 2019 set out on pages three to ten and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

van Dijk Accountants Limited
Georgian House
34 Thoroughfare
Halesworth
Suffolk
IP19 8AP

17 October 2019