

**A & R CLARKE LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**A & R Clarke Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2023**

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**A & R Clarke Limited  
Accountant's Report  
For The Year Ended 31 March 2023**

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**Report of the Accountant to the directors of A & R Clarke Limited**

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 March 2023 .

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Balance Sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Signed

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18/12/2023

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

**A & R Clarke Limited**  
**Balance Sheet**  
**As At 31 March 2023**

**Registered number:** 06497632

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>4</b>		6,874		8,271
			6,874		8,271
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	612		-	
Cash at bank and in hand		3,472		151	
		4,084		151	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(19,656 )		(15,088 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(15,572 )		(14,937 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(8,698 )		(6,666 )
<b>NET LIABILITIES</b>			(8,698 )		(6,666 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		100		100
Profit and Loss Account			(8,798 )		(6,766 )
<b>SHAREHOLDERS' FUNDS</b>			(8,698)		(6,666)

**A & R Clarke Limited**  
**Balance Sheet (continued)**  
**As At 31 March 2023**

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For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr R S Clarke

Director

18/12/2023

The notes on pages 4 to 5 form part of these financial statements.

**A & R Clarke Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2023**

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**1. General Information**

A & R Clarke Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06497632 . The registered office is Georgian House, 34 Thoroughfare, Halesworth, Suffolk, IP19 8AP.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of twenty years.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2022: 1)

**A & R Clarke Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2023**

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 April 2022	27,945
As at 31 March 2023	<u>27,945</u>
<b>Amortisation</b>	
As at 1 April 2022	19,674
Provided during the period	<u>1,397</u>
As at 31 March 2023	<u>21,071</u>
<b>Net Book Value</b>	
As at 31 March 2023	<u>6,874</u>
As at 1 April 2022	<u>8,271</u>

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Directors' loan accounts	612	-
	<u>612</u>	<u>-</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	19,116	12,116
Accruals and deferred income	540	1,440
Directors' loan accounts	-	1,532
	<u>19,656</u>	<u>15,088</u>

**7. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

**8. Directors Advances, Credits and Guarantees**

The company operates a current account with the directors. At the balance sheet date the company was owed £612 by R and A Clarke. This will be repaid within nine months of the year end.

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.