

**Company Registration Number 6647835**

**Claudia Heimer Limited**

**Abbreviated Accounts**

**Year Ended**

**31st March 2013**



**Claudia Heimer Limited**  
**Abbreviated Accounts**  
**Year Ended 31st March 2013**

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**Claudia Heimer Limited**  
**Abbreviated Balance Sheet**

**31st March 2013**

	Note	2013 £	£	2012 £	£
<b>Fixed Assets</b>	<b>2</b>				
Tangible assets			6,871		9,161
<b>Current Assets</b>					
Debtors		9,591		18,510	
Cash at bank and in hand		4,800		26,024	
		<u>14,391</u>		<u>44,534</u>	
<b>Creditors: Amounts Falling due Within One Year</b>		<u>4,297</u>		<u>31,947</u>	
<b>Net Current Assets</b>			<u>10,094</u>		<u>12,587</u>
<b>Total Assets Less Current Liabilities</b>			<u>16,965</u>		<u>21,748</u>
<b>Provisions for Liabilities</b>			<u>1,374</u>		<u>1,832</u>
			<u>15,591</u>		<u>19,916</u>
<b>Capital and Reserves</b>					
Called-up equity share capital	3		1		1
Profit and loss account			<u>15,590</u>		<u>19,915</u>
<b>Shareholders' Funds</b>			<u>15,591</u>		<u>19,916</u>

The Balance sheet continues on the following page  
The notes on pages 3 to 4 form part of these abbreviated accounts.

**Claudia Heimer Limited**  
**Abbreviated Balance Sheet (*continued*)**  
**31st March 2013**

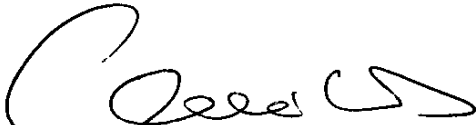
For the year ended 31st March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

**Director's responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The director acknowledges her responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved and signed by the director and authorised for issue on 20th November 2013



**Ms C M Heimer-Wiesinger**  
Director

Company Registration Number 6647835

**The notes on pages 3 to 4 form part of these abbreviated accounts.**

**Claudia Heimer Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 31st March 2013**

**1. Accounting Policies**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Turnover represents the total value of sales made during the year, excluding Value Added Tax

**Fixed Assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings                      -    25% reducing balance

**Deferred Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**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 the transaction. Exchange differences are taken into account in arriving at the operating profit.

**Claudia Heimer Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 31st March 2013**

**2. Fixed Assets**

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1st April 2012 and 31st March 2013	<u><b>19,521</b></u>
<b>Depreciation</b>	
At 1st April 2012	<b>10,360</b>
Charge for year	<u><b>2,290</b></u>
At 31st March 2013	<u><b>12,650</b></u>
<b>Net Book Value</b>	
At 31st March 2013	<u><b>6,871</b></u>
At 31st March 2012	<u><b>9,161</b></u>

**3. Share Capital**

**Allotted, called up and fully paid:**

	<b>2013 No</b>	<b>£</b>	<b>2012 No</b>	<b>£</b>
Ordinary shares of £1 each	<u><b>1</b></u>	<u><b>1</b></u>	<u><b>1</b></u>	<u><b>1</b></u>