

COMPANY REGISTRATION NUMBER: 06647835

Claudia Heimer Limited

Filleted Unaudited Financial Statements

Year Ended

31 March 2017

Claudia Heimer Limited
Financial Statements

Year Ended 31st March 2017

Contents

	Page
Officers and Professional Advisers	1
Statement of Financial Position	2
Notes to the Financial Statements	4

Claudia Heimer Limited

Officers and Professional Advisers

Director

Ms C M Heimer-Wiesinger

Registered Office

4th Floor
100 Fenchurch Street
London
EC3M 5JD

Accountants

Wilson Stevens
Accountants
4th Floor
100 Fenchurch Street
London
EC3M 5JD

Claudia Heimer Limited
Statement of Financial Position

31 March 2017

		2017		2016
	Note	£	£	£
Fixed Assets				
Tangible assets	5		2,807	3,743
Current Assets				
Debtors	6	—		14,520
Cash at bank and in hand		20,875		5,494
		-----		-----
		20,875		20,014
Creditors: Amounts Falling due Within One Year	7	10,579		10,602
		-----		-----
Net Current Assets			10,296	9,412
			-----	-----
Total Assets Less Current Liabilities			13,103	13,155
			-----	-----
Net Assets			13,103	13,155
			-----	-----
Capital and Reserves				
Called up share capital			1	1
Profit and loss account		13,102		13,154
		-----		-----
Members Funds		13,103		13,155
		-----		-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31st March 2017 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 financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Claudia Heimer Limited

Statement of Financial Position (*continued*)

31 March 2017

These financial statements were approved by the board of directors and authorised for issue on 15 December 2017
, and are signed on behalf of the board by:

Ms C M Heimer-Wiesinger Director

Company registration number: 06647835

Claudia Heimer Limited
Notes to the Financial Statements

Year Ended 31st March 2017

1. General Information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 4th Floor, 100 Fenchurch Street, London, EC3M 5JD.

2. Statement of Compliance

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1st April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

Revenue Recognition

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

Income Tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Foreign Currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Fixtures & Fittings - 25% reducing balance

4. Employee Numbers

The average number of persons employed by the company during the year amounted to 1 (2016: 1).

5. Tangible Assets

	Fixtures and fittings £	Total £
Cost		
At 1st April 2016 and 31st March 2017	20,647	20,647
	-----	-----
Depreciation		
At 1st April 2016	16,904	16,904
Charge for the year	936	936
	-----	-----
At 31st March 2017	17,840	17,840
	-----	-----
Carrying amount		
At 31st March 2017	2,807	2,807
	-----	-----
At 31st March 2016	3,743	3,743
	-----	-----
6. Debtors		
	2017	2016
	£	£
Trade debtors	—	14,520
	----	-----

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	—	5,025
Corporation tax	372	1,006
Social security and other taxes	160	42
Other creditors	10,047	4,529
	<u>10,579</u>	<u>10,602</u>

8. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1st April 2015.

No transitional adjustments were required in equity or profit or loss for the year.

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.