

**Claudia Heimer Limited**  
**Unaudited Financial Statements**  
**for the Year Ended 31st December 2019**

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for the Year Ended 31st December 2019**

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**Claudia Heimer Limited**  
**Company Information**  
**for the Year Ended 31st December 2019**

**Director:** Ms. C M Heimer-Wiesinger

**Registered office:** 4th Floor  
100 Fenchurch Street  
London  
EC3M 5JD

**Registered number:** 06647835 (England and Wales)

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

Statement of Financial Position  
31st December 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	4		2,318		3,090
<b>Current assets</b>					
Debtors	5	1,558		-	
Cash at bank		<u>11,695</u>		<u>8,621</u>	
		13,253		8,621	
<b>Creditors</b>					
Amounts falling due within one year	6	<u>7,176</u>		<u>1,753</u>	
<b>Net current assets</b>			<u>6,077</u>		<u>6,868</u>
<b>Total assets less current liabilities</b>			<u>8,395</u>		<u>9,958</u>
<b>Provisions for liabilities</b>			<u>440</u>		<u>325</u>
<b>Net assets</b>			<u><u>7,955</u></u>		<u><u>9,633</u></u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Retained earnings			<u>7,954</u>		<u>9,632</u>
			<u><u>7,955</u></u>		<u><u>9,633</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 25th August 2020 and were signed by:

Ms. C M Heimer-Wiesinger - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31st December 2019**

**1. Statutory information**

Claudia Heimer 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.

It is unclear how the 2020 coronavirus will impact the company and given that the severity cannot be reliably estimated, the financial statements have been prepared on a going concern basis.

**Revenue recognition**

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

**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% reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position 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.

**3. Employees and directors**

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

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2019

4.	<b>Tangible fixed assets</b>		<b>Fixtures and fittings £</b>
	<b>Cost</b>		
	At 1st January 2019		
	and 31st December 2019		<u>22,027</u>
	<b>Depreciation</b>		
	At 1st January 2019		18,937
	Charge for year		<u>772</u>
	At 31st December 2019		<u>19,709</u>
	<b>Net book value</b>		
	At 31st December 2019		<u>2,318</u>
	At 31st December 2018		<u>3,090</u>
5.	<b>Debtors: amounts falling due within one year</b>		
		<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Trade debtors	<u>1,558</u>	<u>-</u>
6.	<b>Creditors: amounts falling due within one year</b>		
		<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Taxation and social security	5,646	208
	Other creditors	<u>1,530</u>	<u>1,545</u>
		<u>7,176</u>	<u>1,753</u>

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.