

REGISTERED NUMBER: 07321564 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2019

FOR

CLAUGHAN ENVIRONMENTAL LIMITED

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FOR THE YEAR ENDED 31ST JULY 2019

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CLAUGHAN ENVIRONMENTAL LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST JULY 2019

DIRECTORS:

P Claughan
Mrs M Claughan

SECRETARY:

REGISTERED OFFICE:

14 Staithe Street
Bubwith
Selby
North Yorkshire
YO8 6LS

REGISTERED NUMBER:

07321564 (England and Wales)

ACCOUNTANTS:

Flemingate - Accountancy and Taxation
1 Village Courtyard
High Street
Holme on Spalding Moor
York
North Yorkshire
YO43 4AA

BALANCE SHEET
31ST JULY 2019

	Notes	31.7.19 £	£	31.7.18 £	£
FIXED ASSETS					
Tangible assets	4		11,038		2,988
CURRENT ASSETS					
Debtors	5	2,670		2,670	
Cash at bank		<u>47,359</u>		<u>32,142</u>	
		50,029		34,812	
CREDITORS					
Amounts falling due within one year	6	<u>16,670</u>		<u>13,822</u>	
NET CURRENT ASSETS			<u>33,359</u>		<u>20,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			44,397		23,978
PROVISIONS FOR LIABILITIES			<u>483</u>		<u>568</u>
NET ASSETS			<u>43,914</u>		<u>23,410</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>43,912</u>		<u>23,408</u>
SHAREHOLDERS' FUNDS			<u>43,914</u>		<u>23,410</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 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.

BALANCE SHEET - continued
31ST JULY 2019

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 28th November 2019 and were signed on its behalf by:

P Claughan - Director

Mrs M Claughan - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2019

1. **STATUTORY INFORMATION**

Claughan Environmental 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.

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 - 15% on reducing balance

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 2 (2018 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2019

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1st August 2018	-	13,606	13,606
Additions	9,442	-	9,442
At 31st July 2019	9,442	13,606	23,048
DEPRECIATION			
At 1st August 2018	-	10,618	10,618
Charge for year	944	448	1,392
At 31st July 2019	944	11,066	12,010
NET BOOK VALUE			
At 31st July 2019	8,498	2,540	11,038
At 31st July 2018	-	2,988	2,988

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.19 £	31.7.18 £
Trade debtors	2,670	2,670

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.19 £	31.7.18 £
Tax	12,153	7,660
VAT	3,268	4,909
Directors' current accounts	49	53
Accrued expenses	1,200	1,200
	16,670	13,822

7. RELATED PARTY DISCLOSURES

Throughout the course of the year the company transacted with the director's by way of an interest free loan account. At the start of the year the director's were owed £ 53. Throughout the year the director's introduced amounts of £ 47,017 and withdrew amounts of £ 47,021. The balance owing to the director's at the balance sheet date was £ 49..

8. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the director's who own 100% of the issued share capital.

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.