

**REGISTERED NUMBER: 07825644 (England and Wales)**

**REVISED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**1 JANUARY 2021 TO 30 DECEMBER 2021**  
**FOR**  
**CLAUS MARSH LTD**



Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**CLAUS MARSH LTD (REGISTERED NUMBER: 07825644)**

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FOR THE PERIOD 1 JANUARY 2021 TO 30 DECEMBER 2021**

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**CLAUS MARSH LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 1 JANUARY 2021 TO 30 DECEMBER 2021**

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**DIRECTOR:**

Mr Rustam Abdullayev

**REGISTERED OFFICE:**

c/o Michael Filiou Ltd  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**REGISTERED NUMBER:**

07825644 (England and Wales)

**ACCOUNTANTS:**

Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
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Potters Bar  
Hertfordshire  
EN6 5AS

**REVISED**  
**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**30 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	6	2,683	3,578
<b>CURRENT ASSETS</b>			
Stocks		113,585	93,150
Debtors		561,714	828,906
Cash at bank		24,737	32,998
		<u>700,036</u>	<u>955,054</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>133,226</u>	<u>102,406</u>
<b>NET CURRENT ASSETS</b>		<u>566,810</u>	<u>852,648</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>569,493</u>	<u>856,226</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		245,508	540,344
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	50,000	50,000
Retained earnings		<u>273,985</u>	<u>265,882</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>323,985</u>	<u>315,882</u>
		<u>569,493</u>	<u>856,226</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 December 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 December 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

The notes form part of these financial statements

**REVISED  
ABRIDGED STATEMENT OF FINANCIAL POSITION - continued  
30 DECEMBER 2021**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Statement of Financial Position for the period ended 30 December 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 10 July 2023 and were signed by:

Mr Rustam Abdullayev - Director



The notes form part of these financial statements

**NOTES TO THE REVISED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2021 TO 30 DECEMBER 2021**

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**1. REVISED FINANCIAL STATEMENTS**

The financial statements for the period 1 January 2021 to 30 December 2021 have been revised.

They

- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.
- the controlling party note has been revised and corrected.

**2. STATUTORY INFORMATION**

Claus Marsh Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**3. STATEMENT OF COMPLIANCE**

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.

**4. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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.

Motor vehicles            -    25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the period 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 statement of financial position date.

**5. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2020 - 1).

NOTES TO THE REVISED FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2021 TO 30 DECEMBER 2021

6. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 January 2021 and 30 December 2021	<u>13,922</u>
<b>DEPRECIATION</b>	
At 1 January 2021	<u>10,344</u>
Charge for period	<u>895</u>
At 30 December 2021	<u>11,239</u>
<b>NET BOOK VALUE</b>	
At 30 December 2021	<u>2,683</u>
At 31 December 2020	<u>3,578</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2021 £	2020 £
50,000	Ordinary	£1	<u>50,000</u>	<u>50,000</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is Mr Rustam Abdullayev.

He owns 100% of the issued share capital of the company.