

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**31 DECEMBER 2021 TO 29 DECEMBER 2022**

**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

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 31 DECEMBER 2021 TO 29 DECEMBER 2022

---

	<b>Page</b>
<b>Company Information</b>	1
<b>Abridged Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	4

---

**CLAUS MARSH LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 31 DECEMBER 2021 TO 29 DECEMBER 2022**

---

**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  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**ABRIDGED BALANCE SHEET**  
**29 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		2,012		2,683
<b>CURRENT ASSETS</b>					
Stocks		79,650		113,585	
Debtors		766,325		561,714	
Cash at bank		10,166		24,737	
		<u>856,141</u>		<u>700,036</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>198,000</u>		<u>133,226</u>	
<b>NET CURRENT ASSETS</b>			<u>658,141</u>		<u>566,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>660,153</u>		<u>569,493</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year			325,430		245,508
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6	50,000		50,000	
Retained earnings		<u>284,723</u>		<u>273,985</u>	
<b>SHAREHOLDERS' FUNDS</b>			<u>334,723</u>		<u>323,985</u>
			<u>660,153</u>		<u>569,493</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 December 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 December 2022 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.

**ABRIDGED BALANCE SHEET - continued**  
**29 DECEMBER 2022**

---

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 Balance Sheet for the period ended 29 December 2022 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 6 February 2024 and were signed by:

Mr Rustam Abdullayev - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 31 DECEMBER 2021 TO 29 DECEMBER 2022

---

1. **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 (£).

2. **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.

3. **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 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 period 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 31 DECEMBER 2021 TO 29 DECEMBER 2022**

**3. ACCOUNTING POLICIES - continued****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 transaction. Exchange differences are taken into account in arriving at the operating result.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2021 - 1) .

**5. TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 31 December 2021	
and 29 December 2022	<u><b>13,922</b></u>
<b>DEPRECIATION</b>	
At 31 December 2021	<b>11,239</b>
Charge for period	<u><b>671</b></u>
At 29 December 2022	<u><b>11,910</b></u>
<b>NET BOOK VALUE</b>	
At 29 December 2022	<u><b>2,012</b></u>
At 30 December 2021	<u><b>2,683</b></u>

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2022</b>	2021
			<b>£</b>	£
50,000	Ordinary	£1	<u><b>50,000</b></u>	<u><b>50,000</b></u>

**7. ULTIMATE CONTROLLING PARTY**

The controlling party is Mr Rustam Abdullayev.

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

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.