

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2018

CLICK LABORATORIES LIMITED

MENZIES

CLICK LABORATORIES LIMITED

COMPANY INFORMATION

Director	P Beres De Grouchy
Company secretary	P Beres De Grouchy
Registered number	08659202
Registered office	Capital Tower 91 Waterloo Road London SE1 8RT
Accountants	Menzies LLP Chartered Accountants Midas House 62 Goldsworth Road Woking Surrey GU21 6LQ

CLICK LABORATORIES LIMITED

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CLICK LABORATORIES LIMITED

REGISTERED NUMBER:08659202

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2018

	Note	2018 £	2017 £
Current assets			
Debtors: amounts falling due within one year	4	340,519	322,298
Cash at bank and in hand		46,113	101,931
		<u>386,632</u>	<u>424,229</u>
Creditors: amounts falling due within one year	5	(272,006)	(298,297)
Net current assets		<u>114,626</u>	<u>125,932</u>
Total assets less current liabilities		<u>114,626</u>	<u>125,932</u>
Net assets		<u><u>114,626</u></u>	<u><u>125,932</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		114,526	125,832
		<u><u>114,626</u></u>	<u><u>125,932</u></u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 3 June 2019.

P Beres De Grouchy
Director

The notes on pages 2 to 4 form part of these financial statements.

CLICK LABORATORIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018

1. General information

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

Click Laboratories Limited is a private Company limited by shares, registered in England & Wales. The address of the Company's registered office is disclosed on the company information page.

The principal activity of the company during the year was the generation of leads.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

The directors have a reasonable expectation that the company has adequate resources to continue operational existence for the foreseeable future. For this reason the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Income and Retained Earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

CLICK LABORATORIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018

2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.6 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

3. Employees

The average monthly number of employees, including directors, during the year was 4 (2017 - 4).

4. Debtors

	2018 £	2017 £
Trade debtors	110,548	158,098
Other debtors	225,171	156,200
Prepayments and accrued income	4,800	8,000
	<u>340,519</u>	<u>322,298</u>

5. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	138,302	157,612
Corporation tax	59,578	86,165
Other taxation and social security	25,075	24,254
Accruals and deferred income	49,051	30,266
	<u>272,006</u>	<u>298,297</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018

6. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted £17,528 (2017 - £30,000) .

7. Transactions with directors

At the year end a balance of £213,171 (2017: £156,200) was due to the company from Mr P Beres De Grouchy.

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.