

## CLEVER OPTION LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 June 2021

**End date:** 31 May 2022

**CLEVER OPTION LIMITED**  
**Statement of Financial Position**  
**As at 31 May 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fixed assets	3,224	307
Current assets	53,412	47,391
Creditors: amount falling due within one year	(14,047)	(38,748)
<b>Net current assets</b>	<b>39,365</b>	<b>8,643</b>
<b>Total assets less current liabilities</b>	<b>42,589</b>	<b>8,950</b>
<b>Net assets</b>	<b>42,589</b>	<b>8,950</b>
<b>Capital and reserves</b>	<b>42,589</b>	<b>8,950</b>

## **NOTES TO THE ACCOUNTS**

### **General Information**

Clever Option Limited is a private company, limited by shares, registered in England and Wales, registration number 10198469, registration address 103 St Albans Road, Sandridge , St Albans, Hertfordshire, AL4 9LH.

The presentation currency is £ sterling.

### **1. Accounting policies**

## **Significant accounting policies**

### **Statement of compliance**

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

## **2. Average number of employees**

Average number of employees during the year was 3 (2021 : 3).

For the year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

### **Directors' Responsibilities:**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, the financial reporting standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved by the board of directors on 17 February 2023 and were signed on its behalf by:

-----  
Conor Ringland  
Director

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.