

**CLAM RECORDS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 20 APRIL 2022 TO 30 APRIL 2023**

**Clam Records Limited**  
**Unaudited Financial Statements**  
**For the Period 20 April 2022 to 30 April 2023**

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**Clam Records Limited**  
**Balance Sheet**  
**As At 30 April 2023**

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**Registered number:** 14057424

		<b>30 April 2023</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		655	
		<u>655</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	<u>(739 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(84 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(84 )</u>
<b>NET LIABILITIES</b>			<u>(84 )</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>5</b>		1
Profit and Loss Account			<u>(85 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(84)</u>

**Clam Records Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the period ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr G Arnone

Director

24th January 2024

The notes on pages 3 to 4 form part of these financial statements.

**Clam Records Limited**  
**Notes to the Financial Statements**  
**For the Period 20 April 2022 to 30 April 2023**

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**1. General Information**

Clam Records Limited is a private company, limited by shares, incorporated in England & Wales, registered number 14057424 . The registered office is 100 Old North Road, Bassingbourn, Royston, Cambridge, SG8 5JR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**2.3. Financial Instruments**

The company holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

**Recognition and measurement**

The company has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

**3. Average Number of Employees**

Average number of employees, including directors, during the period was: 1

**Clam Records Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 20 April 2022 to 30 April 2023**

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**4. Creditors: Amounts Falling Due Within One Year**

	<b>30 April 2023</b>
	<b>£</b>
Accruals	240
Director's loan account	499
	<hr/>
	739
	<hr/> <hr/>

**5. Share Capital**

	<b>30 April 2023</b>
	<b>£</b>
Allotted, Called up and fully paid	1
	<hr/> <hr/>

During the period 1 ordinary share of £1 was allotted for a consideration of £1

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.