

Company registration number 08412462 (England and Wales)

**CAMERA ALARM AND MONITORED EVENT REMOTE ALERTING LIMITED**

**TRADING AS C.A.M.E.R.A**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**PAGES FOR FILING WITH REGISTRAR**



**Caladine**

Chartered Certified Accountants

**CAMERA ALARM AND MONITORED EVENT REMOTE ALERTING LIMITED**  
**TRADING AS C.A.M.E.R.A**  
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**CAMERA ALARM AND MONITORED EVENT REMOTE ALERTING LIMITED**  
**TRADING AS C.A.M.E.R.A**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Cash and cash equivalents		10,735		9,474	
<b>Current liabilities</b>	5	<u>(12,942)</u>		<u>(12,113)</u>	
<b>Net current liabilities</b>			(2,207)		(2,639)
<b>Net liabilities</b>			<u>(2,207)</u>		<u>(2,639)</u>
<b>Equity</b>					
Called up share capital	6		2		2
Retained earnings			<u>(2,209)</u>		<u>(2,641)</u>
<b>Total equity</b>			<u>(2,207)</u>		<u>(2,639)</u>

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the board of directors and authorised for issue on 8 November 2022 and are signed on its behalf by:

Mr K Garner  
**Director**

Mr L Vince  
**Director**

**Company Registration No. 08412462**

**CAMERA ALARM AND MONITORED EVENT REMOTE ALERTING LIMITED**  
**TRADING AS C.A.M.E.R.A**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**Company information**

Camera Alarm and Monitored Event Remote Alerting Limited is a private company limited by shares incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the date of this report, there exists some uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the UK and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown.

The company has taken advantage of all relevant financial support offered through government Covid-19 schemes and will continue to take all necessary steps to stay operational.

**1.3 Revenue**

Revenue is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**1.4 Property and equipment**

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	33% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**CAMERA ALARM AND MONITORED EVENT REMOTE ALERTING LIMITED**  
**TRADING AS C.A.M.E.R.A**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies (Continued)**

**1.5 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.6 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<b>==</b>	<b>==</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Property and equipment**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	708
<b>Depreciation and impairment</b>	
At 1 April 2021 and 31 March 2022	708
<b>Carrying amount</b>	
At 31 March 2022	-
At 31 March 2021	-

**5 Current liabilities**

	2022 £	2021 £
Taxation and social security	337	114
Directors Loan Account	11,979	11,459
Accruals and deferred income	626	540
	<u>12,942</u>	<u>12,113</u>

**6 Called up share capital**

	2022 Number	2021 Number	2022 £	2021 £
<b>Ordinary share capital</b>				
<b>Issued and fully paid</b>				
Ordinary shares of £1 each	2	2	2	2

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.