REGISTERED NUMBER: 06602489 (England and Wales)

MAMA CLARAH LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2019

The Rees Partnership
Bentley Bridge House
Chesterfield Road
Matlock
Derbyshire
DE4 5LE

CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 30 September 2019

ABRIDGED BALANCE SHEET
30 September 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Intangible assets	4	**-**	-
Tangible assets	5	**10,288**	10,940
		10,288	10,940
CURRENT ASSETS			
Stocks		**1,132**	1,030
Cash at bank and in hand		**3,287**	4,213
		4,419	5,243
CREDITORS			
Amounts falling due within one year		**(9,407)**	(9,898)
NET CURRENT LIABILITIES		**(4,988)**	(4,655)
TOTAL ASSETS LESS CURRENT LIABILITIES		**5,300**	6,285
PROVISIONS FOR LIABILITIES		**(1,955)**	(2,079)
NET ASSETS		**3,345**	4,206
CAPITAL AND RESERVES			
Called up share capital		**2**	2
Retained earnings		**3,343**	4,204
SHAREHOLDERS' FUNDS		**3,345**	4,206

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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.

The notes form part of these financial statements

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ABRIDGED BALANCE SHEET - continued
30 September 2019

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 year ended 30 September 2019 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 10 December 2019 and were signed by:

Mr R M Howarth - Director

1. STATUTORY INFORMATION

Mama Clarah Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	06602489
Registered office:	The Old Butchers Cottage 5 Wellington Street Matlock Derbyshire DE4 3JP

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
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. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis. No material uncertainties that may cast significant doubt about the ability of the company to continue has a going concern have been identified by the directors.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 15% 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 year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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2. **ACCOUNTING POLICIES - continued**

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 year 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on as incurred over the lease term.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2018 - 5) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 October 2018 and 30 September 2019	**27,900**
AMORTISATION	
At 1 October 2018 and 30 September 2019	**27,900**
NET BOOK VALUE	
At 30 September 2019	**-**
At 30 September 2018	-

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5. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 October 2018	27,915
Additions	300
At 30 September 2019	28,215
DEPRECIATION	
At 1 October 2018	16,975
Charge for year	952
At 30 September 2019	17,927
NET BOOK VALUE	
At 30 September 2019	10,288
At 30 September 2018	10,940

6. RELATED PARTY DISCLOSURES

Other Creditors include a loan from the director of £7,530 (2018: £7,834). This is interest free with no fixed term for repayment.

There have been no material transactions with any related parties, other than those with the directors.

7. ULTIMATE CONTROLLING PARTY

The company is controlled by its directors, by virtue of their shareholdings.