

**Clarke Manufacturing Ltd**

**Unaudited Financial Statements for the Year Ended 31 March 2022**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**Clarke Manufacturing Ltd**  
**Company Information**  
**for the Year Ended 31 March 2022**

**DIRECTOR:** S R Clarke

**REGISTERED OFFICE:** 48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**REGISTERED NUMBER:** 08456497 (England and Wales)

**ACCOUNTANTS:** Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Clarke Manufacturing Ltd (Registered number: 08456497)**

**Balance Sheet**  
**31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		129,353		152,624
<b>CURRENT ASSETS</b>					
Stocks		350,000		459,220	
Debtors	5	306,289		159,617	
Cash at bank		<u>5,782</u>		<u>33,851</u>	
		662,071		652,688	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>589,069</u>		<u>563,558</u>	
<b>NET CURRENT ASSETS</b>			<u>73,002</u>		<u>89,130</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			202,355		241,754
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(94,133)		(152,556)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(24,577)</u>		<u>(19,617)</u>
<b>NET ASSETS</b>			<u>83,645</u>		<u>69,581</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>83,545</u>		<u>69,481</u>
			<u>83,645</u>		<u>69,581</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**Balance Sheet - continued**  
**31 March 2022**

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

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

The financial statements were approved by the director and authorised for issue on 18 October 2022 and were signed by:

S R Clarke - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

Clarke Manufacturing Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**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.

**Turnover**

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

**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 Income Statement, 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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 19 (2021 - 19) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>250,687</u>
<b>DEPRECIATION</b>	
At 1 April 2021	98,063
Charge for year	<u>23,271</u>
At 31 March 2022	<u>121,334</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>129,353</u>
At 31 March 2021	<u>152,624</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	261,296	159,617
Other debtors	<u>44,993</u>	<u>-</u>
	<u>306,289</u>	<u>159,617</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Bank loans and overdrafts	3,500	11,083
Trade creditors	227,556	136,270
Taxation and social security	15,070	52,594
Other creditors	<u>342,943</u>	<u>363,611</u>
	<u>589,069</u>	<u>563,558</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Bank loans	<u>94,133</u>	<u>152,556</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>94,133</u>	<u>76,556</u>

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.