

Crystal Avalanche Care Foundation
FILLETED ACCOUNTS COVER

Crystal Avalanche Care Foundation

Company No. 10618829

Information for Filing with The Registrar

28 February 2019

Crystal Avalanche Care Foundation

DIRECTORS REPORT REGISTRAR

The Director presents her report and the accounts for the year ended 28 February 2019.

Principal activities

The principal activity of the company during the year under review was care agency.

Director

The Director who served at any time during the year was as follows:

Ruth Ndiweni

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

Ruth Ndiweni

Director

28 February 2019

Crystal Avalanche Care Foundation
BALANCE SHEET REGISTRAR
at 28 February 2019
Company No. 10618829

	Notes	2019 £	2018 £
Current assets			
Cash at bank and in hand		367	-
		<u>367</u>	<u>-</u>
Creditors: Amount falling due within one year	3	(769)	-
Net current liabilities		<u>(402)</u>	<u>-</u>
Total assets less current liabilities		<u>(402)</u>	<u>-</u>
Net liabilities		<u>(402)</u>	<u>-</u>
Reserves			
Income and expenditure account		(402)	-
Total equity		<u>(402)</u>	<u>-</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 28 February 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's income and expenditure account.

Approved by the board on 28 February 2019

And signed on its behalf by:

Ruth Ndiweni
 Director
 28 February 2019

Crystal Avalanche Care Foundation
NOTES TO THE ACCOUNTS
REGISTRAR
for the year ended 28 February 2019

1 General information

Its registered number is: 10618829

Its registered office is:

19a Boxridge Avenue

Purley

Surrey

CR8 3AS

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006. The March 2018 edition of FRS 102 includes amendments arising from the Financial Reporting Council's triennial review of the standard. There is no material effect on the amounts recognised in these accounts as a result of early adopting these amendments.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3 Creditors:

amounts falling due within one year

	2019	2018
	£	£
Loans from directors	310	-
Other creditors	459	-
	<u>769</u>	<u>-</u>

4 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

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.