

REGISTERED NUMBER: 10062240 (England and Wales)

**Carpe Diem Accountancy Limited
Trading as
Carpe Diem Accounting Services**

**Unaudited Financial Statements
for the Year Ended 31 March 2019**

Carpe Diem Accountancy Limited (Registered number: 10062240)
Trading as Carpe Diem Accounting Services

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for the Year Ended 31 March 2019**

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Carpe Diem Accountancy Limited
Trading as Carpe Diem Accounting Services

Company Information
for the Year Ended 31 March 2019

DIRECTOR: Mrs E Brice

REGISTERED OFFICE: 35 Waterfall Way
Barwell
Leicester
Leicestershire
LE9 8EH

REGISTERED NUMBER: 10062240 (England and Wales)

Carpe Diem Accountancy Limited (Registered number: 10062240)
Trading as Carpe Diem Accounting Services

Balance Sheet
31 March 2019

	Notes	31.3.19 £	£	31.3.18 £	£
FIXED ASSETS					
Intangible assets	4		8,800		11,300
CURRENT ASSETS					
Debtors	5	5,422		2,092	
Cash at bank and in hand		<u>8,303</u>		<u>1,200</u>	
		13,725		3,292	
CREDITORS					
Amounts falling due within one year	6	<u>21,352</u>		<u>13,879</u>	
NET CURRENT LIABILITIES			<u>(7,627)</u>		<u>(10,587)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,173</u>		<u>713</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>1,172</u>		<u>712</u>
			<u>1,173</u>		<u>713</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) 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

Carpe Diem Accountancy Limited (Registered number: 10062240)
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Balance Sheet - continued
31 March 2019

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 on 30 December 2019 and were signed by:

Mrs E Brice - Director

The notes form part of these financial statements

Carpe Diem Accountancy Limited (Registered number: 10062240)
Trading as Carpe Diem Accounting Services

Notes to the Financial Statements
for the Year Ended 31 March 2019

1. STATUTORY INFORMATION

Carpe Diem Accountancy Limited 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of four 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.

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.

Carpe Diem Accountancy Limited (Registered number: 10062240)
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2018 - NIL) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2018	
and 31 March 2019	<u>11,300</u>
AMORTISATION	
Charge for year	<u>2,500</u>
At 31 March 2019	<u>2,500</u>
NET BOOK VALUE	
At 31 March 2019	<u>8,800</u>
At 31 March 2018	<u>11,300</u>

Carpe Diem Accountancy Limited (Registered number: 10062240)
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.19	31.3.18
	£	£
Trade debtors	<u>5,422</u>	<u>2,092</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.19	31.3.18
	£	£
Taxation and social security	951	167
Other creditors	<u>20,401</u>	<u>13,712</u>
	<u>21,352</u>	<u>13,879</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.