

**CLICK DATABASES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2022 TO 1 AUGUST 2022**

Maurice J Bushell & Co Ltd.

Chartered Accountants

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Click Databases Ltd
Unaudited Financial Statements
For the Period 1 April 2022 to 1 August 2022

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Click Databases Ltd
Balance Sheet
As at 1 August 2022

Registered number: 04140986

		1 August 2022		31 March 2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		-		9,027
			-		9,027
CURRENT ASSETS					
Debtors	4	72,425		190,041	
Investments	5	-		165,314	
Cash at bank and in hand		1,193,639		1,025,214	
		1,266,064		1,380,569	
Creditors: Amounts Falling Due Within One Year					
	6	(11,530)		(107,000)	
NET CURRENT ASSETS (LIABILITIES)			1,254,534		1,273,569
TOTAL ASSETS LESS CURRENT LIABILITIES					
			1,254,534		1,282,596
PROVISIONS FOR LIABILITIES					
Deferred Taxation			-		(1,715)
NET ASSETS			1,254,534		1,280,881
CAPITAL AND RESERVES					
Called up share capital	7		10		10
Fair Value Reserve			-		(10,554)
Profit and Loss Account			1,254,524		1,291,425
SHAREHOLDERS' FUNDS			1,254,534		1,280,881

Click Databases Ltd
Balance Sheet (continued)
As at 1 August 2022

For the period ending 1 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Thomas
Patterson

Director

1 August 2022

The notes on pages 4 to 6 form part of these financial statements.

Click Databases Ltd
Statement of Changes in Equity
For the Period 1 April 2022 to 1 August 2022

	Share Capital	Fair Value Reserve	Profit and Loss Account	Total
	£	£	£	£
As at 1 April 2021	10	(10,554)	1,117,569	1,107,025
Profit for the year and total comprehensive income	-	-	225,614	225,614
Dividends paid	-	-	(51,758)	(51,758)
As at 31 March 2022 and 1 April 2022	10	(10,554)	1,291,425	1,280,881
Loss for the period and total comprehensive income	-	-	(15,701)	(15,701)
Dividends paid	-	-	(21,200)	(21,200)
Movements in fair value reserve	-	10,554	-	10,554
As at 1 August 2022	10	-	1,254,524	1,254,534

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The company ceased to trade on the 22nd of July 2022. and the director decided to voluntarily liquidate the company. On this date, all employees were transferred via TUPE and the company has been handed over to a liquidator. The accounts are prepared until 26th July 2022 to capture final payments to solicitors, liquidator and the accountants.

1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Plant & Machinery	25% on cost
Fixtures & Fittings	25% on cost
Computer Equipment	25% on cost

1.5. 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 profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current or deferred tax for the year is recognised in profit or loss, except when they related 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.

Click Databases Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2022 to 1 August 2022

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2022	26,729	3,099	14,879	44,707
Disposals	-	(500)	(4,319)	(4,819)
As at 1 August 2022	26,729	2,599	10,560	39,888
Depreciation				
As at 1 April 2022	26,729	2,931	6,020	35,680
Provided during the period	-	-	6,614	6,614
Disposals	-	(332)	(2,074)	(2,406)
As at 1 August 2022	26,729	2,599	10,560	39,888
Net Book Value				
As at 1 August 2022	-	-	-	-
As at 1 April 2022	-	168	8,859	9,027

4. Debtors

	1 August 2022	31 March 2022
	£	£
Due within one year		
Trade debtors	24,326	136,768
Deposits paid	25	765
Other taxes and social security	-	4,592
Director's loan account	48,074	47,916
	72,425	190,041

5. Current Asset Investments

	1 August 2022	31 March 2022
	£	£
Unlisted investments	-	165,314
	-	165,314

6. Creditors: Amounts Falling Due Within One Year

	1 August 2022	31 March 2022
	£	£
Trade creditors	-	9,043
Corporation tax	692	53,698
VAT	10,838	41,102
Pensions payable	-	3,157
	11,530	107,000

Click Databases Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2022 to 1 August 2022

7. Share Capital

	1 August 2022	31 March 2022
Allotted, Called up and fully paid	10	10

8. Ultimate Controlling Party

The company's ultimate controlling party is Thomas William James Patterson by virtue of his ownership of the issued share capital in the company.

9. General Information

Click Databases Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 04140986 . The registered office is Units 4 & 5 Brightwell Barns Waldringfield Road, Brightwell, Ipswich, Suffolk, England, IP10 0BJ.