

Company Registration No. 11163431 (England and Wales)

**NYCTHEMERON LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2019**  
**PAGES FOR FILING WITH REGISTRAR**

# NYCTHEMERON LIMITED

## CONTENTS

---

	Page
Balance sheet	1
Notes to the financial statements	2 - 3

---

# NYCTHEMERON LIMITED

## BALANCE SHEET

AS AT 31 JANUARY 2019

	Notes	2019 £	£
<b>Current assets</b>			
Debtors	2	4,725	
Cash at bank and in hand		13,564	
		18,289	
<b>Creditors: amounts falling due within one year</b>	3	(15,453)	
<b>Net current assets</b>			2,836
<b>Capital and reserves</b>			
Called up share capital	4		1
Profit and loss reserves			2,835
<b>Total equity</b>			2,836

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 January 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 18 August 2019

Mr D, Whitehead  
**Director**

**Company Registration No. 11163431**

# NYCTHEMERON LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 JANUARY 2019*

---

### **1 Accounting policies**

#### **Company information**

Nycthemeron Limited is a private company limited by shares incorporated in England and Wales. The registered office is 24 De Mandeville Road, Elsenham, Bishop's Stortford, Hertfordshire, CM22 6LR.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### **1.3 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.4 Financial instruments**

Debtors and creditors with no stated interest rate and receivable or payable within 1 year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses

#### **1.5 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### **1.6 Taxation**

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

# NYCTHEMERON LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2019

### 1 Accounting policies (continued)

#### *Current tax*

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

### 2 Debtors

	2019 £
Amounts falling due within one year:	
Trade debtors	4,725

### 3 Creditors: amounts falling due within one year

	2019 £
Corporation tax	6,733
Other taxation and social security	3,307
Other creditors	5,413
	15,453

### 4 Called up share capital

	2019 £
Ordinary share capital	
Issued and fully paid	
1 Ordinary of £1 each	1

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.