CLOSIE LTD

Registered Number
14213607
(England and Wales)

Unaudited Financial Statements for the Year ended
31 July 2026

CLOSIE LTD

Company Information
for the year from 1 August 2025 to 31 July 2026

Director	DOBLE, Neil James Mannford
Registered Address	Unit K6 Capital Point Capital Business Park Cardiff CF3 2PU
Registered Number	14213607 (England and Wales)

CLOSIE LTD

Balance Sheet as at 31 July 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Intangible assets	3		205,233		231,433
Tangible assets	4		6,558		9,425
			211,791		240,858
Current assets					
Debtors	5	204,827		240,536	
Cash at bank and on hand		195,117		68,670	
		399,944		309,206	
Creditors amounts falling due within one year	6	(424,510)		(380,519)	
Net current assets (liabilities)			(24,566)		(71,313)
Total assets less current liabilities			187,225		169,545
Creditors amounts falling due after one year			(127,859)		(139,836)
Net assets			59,366		29,709
Capital and reserves					
Called up share capital			100		100
Profit and loss account			59,266		29,609
Shareholders' funds			59,366		29,709

The company was entitled to exemption from audit for this reporting period 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 Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Director on 15 October 2026, and are signed on its behalf by:

DOBLE, Neil James Mannford
Director
Registered Company No. 14213607

CLOSIE LTD

Notes to the Financial Statements
for the year ended 31 July 2026

1. Accounting policies

Statutory information

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

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing 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 transition can be measured reliably.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Current taxation

Current tax is recognised in profit or loss, except for taxes related to revaluations of land and buildings which are recognised in other comprehensive income.

Current tax represents the amount of tax payable (receivable) in respect of taxable profit (loss) for the current, or past, reporting periods. Current tax is measured at the amount expected to be paid (recovered) using the tax rates and laws which have been enacted, or substantively enacted, by the balance sheet date. Where payments to HM Revenue and Customs exceed liabilities owed, an asset is recognised to the extent of the amount of tax recoverable.

Intangible assets

Intangible assets are stated at cost less accumulated amortisation and accumulated impairment losses. The assets are reviewed for impairment if the above factors indicate that the carrying amount may be impaired. Amortisation is included in 'administrative expenses' in the profit and loss account.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Straight line (years)
Plant and machinery	3

2. Average number of employees

	2026	2025
Average number of employees during the year	4	4

3. Intangible assets

	Total
	£
Cost or valuation	
At 01 August 25	262,000
At 31 July 26	262,000
Amortisation and impairment	
At 01 August 25	30,567
Charge for year	26,200
At 31 July 26	56,767
Net book value	
At 31 July 26	205,233
At 31 July 25	231,433

4. Tangible fixed assets

	Total
	£
Cost or valuation	
At 01 August 25	15,000
Additions	2,671
At 31 July 26	17,671
Depreciation and impairment	
At 01 August 25	5,575
Charge for year	5,538
At 31 July 26	11,113
Net book value	
At 31 July 26	6,558
At 31 July 25	9,425

5. Debtors: amounts due within one year

	2026	2025
	£	£
Trade debtors / trade receivables	176,993	215,875
Other debtors	24,276	22,184
Prepayments and accrued income	3,558	2,477
Total	204,827	240,536

6. Creditors: amounts due within one year

	2026	2025
	£	£
Trade creditors / trade payables	373,253	300,546
Bank borrowings and overdrafts	3,362	65,867
Taxation and social security	46,356	14,106
Accrued liabilities and deferred income	1,539	-
Total	424,510	380,519

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.