Registered number: SC515421

CLOUDFIRE SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Rosslyn Associates Ltd
Chartered Tax Advisers & Accountants
The Walled Garden
South Building
Bush Estate
Midlothian
EH26 0SD

Cloudfire Services Limited
Unaudited Financial Statements
For The Year Ended 30 September 2023

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

Cloudfire Services Limited
Balance Sheet
As At 30 September 2023

Registered number: SC515421

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	**4**		47,233		2,260
			47,233		2,260
CURRENT ASSETS					
Debtors	**5**	3,705		5,595	
Cash at bank and in hand		1,220		13,922	
		4,925		19,517	
Creditors: Amounts Falling Due Within One Year	**6**	(67,929)		(18,821)	
NET CURRENT ASSETS (LIABILITIES)			(63,004)		696
TOTAL ASSETS LESS CURRENT LIABILITIES			(15,771)		2,956
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(8,975)		(430)
NET (LIABILITIES)/ASSETS			(24,746)		2,526
CAPITAL AND RESERVES					
Called up share capital	**7**		20		20
Profit and Loss Account			(24,766)		2,506
SHAREHOLDERS' FUNDS			(24,746)		2,526

For the year ending 30 September 2023 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 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 Graham Curran

Director

04/03/2024

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

Cloudfire Services Limited is a private company, limited by shares, incorporated in Scotland, registered number SC515421 . The registered office is 3 Willow Tree Place, Balerno, Midlothian, EH14 5AZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance
Computer Equipment	33% straight line

2.4. Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2.5. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2022: NIL)

4. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 October 2022	-	228	15,393	15,621
Additions	60,180	-	1,857	62,037
As at 30 September 2023	60,180	228	17,250	77,658
Depreciation				
As at 1 October 2022	-	132	13,229	13,361
Provided during the period	15,045	24	1,995	17,064
As at 30 September 2023	15,045	156	15,224	30,425
Net Book Value				
As at 30 September 2023	45,135	72	2,026	47,233
As at 1 October 2022	-	96	2,164	2,260

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	-	5,595
Other debtors	3,705	-
	3,705	5,595

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other creditors	67,929	8,512
Taxation and social security	-	10,309
	67,929	18,821

7. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	20	20

8. Related Party Transactions

The directors are of the opinion that all related party transactions are conducted under normal market conditions and on an arm's length basis and therefore do not need to be disclosed under FRS 102 section 1A appendix C.

9. Ultimate Controlling Party

The company's ultimate controlling parties are Mr and Mrs Curran by virtue of their ownership of 100% of the issued share capital in the company.

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.