

5LEAFCLOVER LIMITED

Abridged Accounts

Period of accounts

Start date: 20 May 2024

End date: 31 May 2025

5LEAFCLOVER LIMITED
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For the Period 20 May 2024 to 31 May 2025

Statement of financial position

5LEAFCLOVER LIMITED
Statement of Financial Position
As at 31 May 2025

	2025
	£
Fixed assets	50,045
Current assets	14,693
Creditors: amount falling due within one year	(65,690)
Net current assets	(50,997)
Total assets less current liabilities	(952)
Provisions for liabilities	(2,022)
Net assets	(2,974)
Capital and reserves	(2,974)

NOTES TO THE ACCOUNTS

General Information

5LEAFCLOVER LIMITED is a private company, limited by shares, registered in England and Wales, registration number SC810987, registration address 85 - 87 Academy Street, Inverness, Scotland, IV1 1LU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	20% Reducing Balance
Computer Equipment	20% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Intangible fixed assets

Cost	Goodwill	Total
	£	£
At 20 May 2024	-	-
Additions	25,000	25,000
Disposals	-	-
At 31 May 2025	25,000	25,000
Amortisation		
At 20 May 2024	-	-
Charge for period	-	-
On disposals	-	-
At 31 May 2025	-	-
Net book values		
At 31 May 2025	25,000	25,000
At 19 May 2024	-	-

3. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Computer Equipment	Total
	£	£	£
At 20 May 2024	-	-	-
Additions	21,745	3,300	25,045
Disposals	-	-	-
At 31 May 2025	21,745	3,300	25,045
Depreciation			
At 20 May 2024	-	-	-
Charge for period	-	-	-
On disposals	-	-	-
At 31 May 2025	-	-	-
Net book values			
Closing balance as at 31 May 2025	21,745	3,300	25,045
Opening balance as at 20 May 2024	-	-	-

4. Average number of employees

Average number of employees during the period was 8.

For the period ended 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved by the board of directors on 05 September 2025 and were signed on its behalf by:

Katherine Elizabeth MACFARLANE

Director

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.