REGISTERED NUMBER: 06240021 (England and Wales)

Abbreviated Unaudited Accounts

for the Year Ended 31 May 2016

for

Cats & Carbs (UK) Limited

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for the Year Ended 31 May 2016

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Cats & Carbs (UK) Limited (Registered number: 06240021)

Abbreviated Balance Sheet
31 May 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		3,400		6,800
Tangible assets	3		400		560
			3,800		7,360
CURRENT ASSETS					
Debtors		65,154		51,898	
Cash at bank		-		4,000	
		65,154		55,898	
CREDITORS					
Amounts falling due within one year		68,586		62,980	
NET CURRENT LIABILITIES			(3,432)		(7,082)
TOTAL ASSETS LESS CURRENT LIABILITIES			368		278
PROVISIONS FOR LIABILITIES			80		112
NET ASSETS			288		166
CAPITAL AND RESERVES					
Called up share capital	4		102		102
Profit and loss account			186		64
SHAREHOLDERS' FUNDS			288		166

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 May 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 5 October 2016 and were signed on its behalf by:

Mr G H Lowe - Director

Mr S G Lowe - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 May 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Revenue is recognised as the company becomes entitled to consideration for the goods supplied.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2015 and 31 May 2016	34,000
AMORTISATION	
At 1 June 2015	27,200
Amortisation for year	3,400
At 31 May 2016	30,600
NET BOOK VALUE	
At 31 May 2016	3,400
At 31 May 2015	6,800

continued...

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 June 2015	
and 31 May 2016	2,682
DEPRECIATION	
At 1 June 2015	2,122
Charge for year	160
At 31 May 2016	2,282
NET BOOK VALUE	
At 31 May 2016	400
At 31 May 2015	560

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	A ordinary	£1	100	100
1	B ordinary	£1	1	1
1	C ordinary	£1	1	1
			102	102

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 May 2016 and 31 May 2015:

	2016 £	2015 £
Mr G H Lowe		
Balance outstanding at start of year	38,865	25,382
Amounts advanced	10,596	13,483
Amounts repaid	-	-
Balance outstanding at end of year	49,461	38,865

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.