Registration number: 06240021

Cats & Carbs (UK) Limited

Annual Report and Unaudited Abridged Financial Statements
for the Year Ended 31 May 2017

Thursfields Accountancy Limited
Chartered Accountants
Marcus House
Park Hall Business Village
Longton
Staffordshire
ST3 5XA

Cats & Carbs (UK) Limited

Contents

Abridged Balance Sheet	1 to 2
Notes to the Abridged Financial Statements	3 to 6

Cats & Carbs (UK) Limited

(Registration number: 06240021)
Abridged Balance Sheet as at 31 May 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	4	-	3,400
Tangible assets	5	289	399
		289	3,799
Current assets			
Debtors		48,375	65,157
Cash at bank and in hand		5,000	-
		53,375	65,157
Prepayments and accrued income		575	-
Creditors: Amounts falling due within one year		(61,687)	(66,543)
Net current liabilities		(7,737)	(1,386)
Total assets less current liabilities		(7,448)	2,413
Provisions for liabilities		(58)	(80)
Accruals and deferred income		(2,470)	(2,044)
Net (liabilities)/assets		(9,976)	289
Capital and reserves			
Called up share capital		102	102
Profit and loss account		(10,078)	187
Total equity		(9,976)	289

For the financial year ending 31 May 2017 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 year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Cats & Carbs (UK) Limited

(Registration number: 06240021)
Abridged Balance Sheet as at 31 May 2017

Approved and authorised by the Board on 24 August 2017 and signed on its behalf by:

.....

Mr S G Lowe

Director

.....

Mr G H Lowe

Company secretary and director

The notes on pages 3 to 6 form an integral part of these abridged financial statements.

Cats & Carbs (UK) Limited

Notes to the Abridged Financial Statements for the Year Ended 31 May 2017

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:
Suite 17
Sutherland Institute
Lightwood Road
Stoke on Trent
ST3 4HY

2 Accounting policies

Statement of compliance

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.
Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.
Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Computer equipment	33% reducing balance
Fixtures and fittings	15% reducing balance

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	10yr straight line

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 4 (2016 - 4).

4 Intangible assets

	Total £
Cost or valuation	
At 1 June 2016	34,000
At 31 May 2017	34,000
Amortisation	
At 1 June 2016	30,600
Amortisation charge	3,400
At 31 May 2017	34,000
Carrying amount	
At 31 May 2017	-
At 31 May 2016	3,400

5 Tangible assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 June 2016	500	2,182	2,682
At 31 May 2017	500	2,182	2,682
Depreciation			
At 1 June 2016	384	1,898	2,282
Charge for the year	17	94	111
At 31 May 2017	401	1,992	2,393
Carrying amount			
At 31 May 2017	99	190	289
At 31 May 2016	116	283	399

6 Share capital

Allotted, called up and fully paid shares

	2017		2016	
	No.	£	No.	£
A ordinary of £1 each	100	100	100	100
B ordinary of £1 each	1	1	1	1
C ordinary of £1 each	1	1	1	1
	102	102	102	102

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.