Registered number
08381069

C2B LIMITED

Filleted Accounts

31 March 2018

C2B LIMITED

Registered number: 08381069

Balance Sheet

as at 31 March 2018

	Notes		2018		2017
			£		£
Fixed assets					
Intangible assets	2		33,500		33,500
Tangible assets	3		121,719		95,869
			155,219		129,369
Current assets					
Stocks		10,985		7,875	
Cash at bank and in hand		197		458	
		11,182		8,333	
Creditors: amounts falling due within one year	4	(71,236)		(26,978)	
Net current liabilities			(60,054)		(18,645)
Total assets less current liabilities			95,165		110,724
Creditors: amounts falling due after more than one year	5		(84,169)		(110,160)
Net assets			10,996		564
Capital and reserves					
Called up share capital			100		100
Profit and loss account			10,896		464
Shareholders' funds			10,996		564

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Omar Mannan

Director

Approved by the board on 24 April 2018

C2B LIMITED

Notes to the Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective

interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 April 2017	33,500
At 31 March 2018	33,500
Amortisation	
At 31 March 2018	-
Net book value	
At 31 March 2018	33,500
At 31 March 2017	33,500

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2017	60,286	45,261	-	105,547
Additions	-	29,096	12,113	41,209
At 31 March 2018	60,286	74,357	12,113	146,756
Depreciation				
At 1 April 2017	2,210	7,468	-	9,678
Charge for the year	2,411	12,040	908	15,359
At 31 March 2018	4,621	19,508	908	25,037
Net book value				
At 31 March 2018	55,665	54,849	11,205	121,719

At 31 March 2017	58,076	37,793	-	95,869

4	Creditors: amounts falling due within one year	2018	2017
		£	£
	Bank loans and overdrafts	18,658	788
	Trade creditors	11,635	7,901
	Taxation and social security costs	9,422	5,496
	Other creditors	31,521	12,793
		71,236	26,978

5	Creditors: amounts falling due after one year	2018	2017
		£	£
	Other creditors	84,169	110,160

6 Other information

C2B LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

187A Hertford Road

London

N9 7EP

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.