

Registered Number:10002853

England and Wales

C and E Direct Ltd

Unaudited Financial Statements

For the year ended 31 March 2018

C and E Direct Ltd

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Statement of Financial Position
As at 31 March 2018

	Notes	2018 £	2017 £
Fixed assets			
Property, plant and equipment	2	6,714	8,613
		6,714	8,613
Current assets			
Inventories	3	59,724	57,392
Trade and other receivables	4	2,024	482
Cash and cash equivalents		3,341	2,594
		65,089	60,468
Trade and other payables: amounts falling due within one year	5	(71,751)	(68,947)
Net current liabilities		(6,662)	(8,479)
Total assets less current liabilities		52	134
Net assets		52	134
Capital and reserves			
Called up share capital		20	20
Retained earnings		32	114
Shareholders' funds		52	134

For the year ended 31 March 2018 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 of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 20 November 2018 and were signed by:

Ms EL Chambers Director

C and E Direct Ltd

Notes to the Financial Statements For the year ended 31 March 2018

Statutory Information

C and E Direct Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 10002853.

Registered address:
8 Broadriding Road
Shevington
Wigan
Lancashire
WN6 8EX

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Deferred tax

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straightline basis over the period of the lease.

2. Property, plant and equipment

	Plant and Machinery £	Motor Vehicles £	Furniture and Fittings £	Computer Equipment £	Total £
Cost or valuation					
At 01 April 2017	6,872	3,000	558	333	10,763
At 31 March 2018	6,872	3,000	558	333	10,763
Provision for depreciation and impairment					
At 01 April 2017	1,316	750	47	37	2,150
Charge for year	1,111	563	127	98	1,899
At 31 March 2018	2,427	1,313	174	135	4,049
Net book value					
At 31 March 2018	4,445	1,687	384	198	6,714
At 31 March 2017	5,556	2,250	511	296	8,613

C and E Direct Ltd

**Notes to the Financial Statements Continued
For the year ended 31 March 2018**

3. Inventories

	2018	2017
	£	£
Stocks	59,724	57,392

4. Trade and other receivables

	2018	2017
	£	£
Other debtors	2,024	482

5. Trade and other payables: amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdraft (secured)	3,165	-
Bank loans and overdraft	6,340	-
Trade creditors	449	3,485
Taxation and social security	426	390
Other creditors	61,371	65,072
	71,751	68,947

6. Average number of persons employed

During the year the average number of employees was 2 (2017 : 2)

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.