

**CATS & CARBS (UK) LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020**

CATS & CARBS (UK) LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

CATS & CARBS (UK) LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2020

Director	Mr SG Lowe
Company Number	6240021 (England and Wales)
Registered Office	Suite 17 Sutherland Institute Lightwood Road Stoke on Trent ST3 4HY
Accountants	Thursfields Accountancy Limited Marcus House, Parkhall Business Village Park Hall Road Stoke-on-Trent Staffordshire ST3 5XA

CATS & CARBS (UK) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	5	293	419
Current assets			
Debtors		31,396	42,126
Cash at bank and in hand		19,183	5,001
		<u>50,579</u>	<u>47,127</u>
Creditors: amounts falling due within one year		(37,766)	(61,396)
Net current assets/(liabilities)		<u>12,813</u>	<u>(14,269)</u>
Total assets less current liabilities		13,106	(13,850)
Creditors: amounts falling due after more than one year		(30,000)	-
Provisions for liabilities			
Deferred tax		(56)	(80)
Net liabilities		<u>(16,950)</u>	<u>(13,930)</u>
Capital and reserves			
Called up share capital	6	102	102
Profit and loss account		(17,052)	(14,032)
Shareholders' funds		<u>(16,950)</u>	<u>(13,930)</u>

For the year ending 31 May 2020 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 in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 9 January 2021 and were signed on its behalf by

Mr SG Lowe
Director

Company Registration No. 6240021

CATS & CARBS (UK) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020

1 Statutory information

Cats & Carbs (UK) Limited is a private company, limited by shares, registered in England and Wales, registration number 6240021. The registered office is Suite 17, Sutherland Institute, Lightwood Road, Stoke on Trent, ST3 4HY.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	15% Reducing Balance
Computer equipment	33% Reducing Balance

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

CATS & CARBS (UK) LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2020

4 Intangible fixed assets

	Total £
Cost	
At 1 June 2019	34,000
At 31 May 2020	34,000
Amortisation	
At 1 June 2019	34,000
At 31 May 2020	34,000
Net book value	
At 31 May 2020	-

5 Tangible fixed assets

	Total £
Cost or valuation	
At 1 June 2019	3,065
At 31 May 2020	3,065
Depreciation	
At 1 June 2019	2,646
Charge for the year	126
At 31 May 2020	2,772
Net book value	
At 31 May 2020	293
At 31 May 2019	419

6 Share capital

	2020 £	2019 £
Allotted, called up and fully paid:		
100 Ordinary (A) Shares of £1 each	100	100
1 Ordinary (B) Shares of £1 each	1	1
1 Ordinary (C) Shares of £1 each	1	1
	102	102

7 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Mr GH Lowe				
Interest free, repayable on demand loan	18,940	-	18,940	-
Mr SG Lowe				
Interest free, repayable on demand loan	16,794	27,836	16,794	27,836
	35,734	27,836	35,734	27,836

8 Average number of employees

During the year the average number of employees was 4 (2019: 5).

