REGISTERED NUMBER: 10211168 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

FOR

R & H CATO LIMITED

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R & H CATO LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

DIRECTORS:	R T Cato H K Cato
REGISTERED OFFICE:	11 Collinson Lane Ferwnood Newark Nottinghamshire NG24 3GJ
REGISTERED NUMBER:	10211168 (England and Wales)
ACCOUNTANT:	David Pattinson 233 London Road Balderton Newark Nottinghamshire NG24 3HA

BALANCE SHEET
30 JUNE 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	4		1,040		1,416
CURRENT ASSETS					
Debtors	5	53		508	
Cash at bank and in hand		71,566		89,362	
		71,619		89,870	
CREDITORS					
Amounts falling due within one year	6	4,942		4,666	
NET CURRENT ASSETS			66,677		85,204
TOTAL ASSETS LESS CURRENT LIABILITIES			67,717		86,620
PROVISIONS FOR LIABILITIES	7		179		246
NET ASSETS			67,538		86,374
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			67,537		86,373
SHAREHOLDERS' FUNDS			67,538		86,374

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 21 September 2023 and were signed on its behalf by:

R T Cato - Director

H K Cato - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. STATUTORY INFORMATION

R & H CATO LIMITED is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates and value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 20% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 July 2022	3,339
Additions	95
At 30 June 2023	3,434
DEPRECIATION	
At 1 July 2022	1,923
Charge for year	471
At 30 June 2023	2,394
NET BOOK VALUE	
At 30 June 2023	1,040
At 30 June 2022	1,416

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	(80)	36
VAT	133	472
	53	508

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	26	15
Tax	141	738
Directors' loan accounts	3,615	2,263
Accruals and deferred income	1,160	1,650
	4,942	4,666

7. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	179	246

	Deferred tax
	£
Balance at 1 July 2022	246
Released	(67)
Balance at 30 June 2023	179

8. RELATED PARTY DISCLOSURES

The company is controlled by the director.