

REGISTERED NUMBER: 03127799 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2018
FOR
CAT CONSULTANCY SERVICES LIMITED

Scodie Deyong LLP
Chartered Accountants
4 Prince Albert Road
London
NW1 7SN

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FOR THE YEAR ENDED 30 APRIL 2018**

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CAT CONSULTANCY SERVICES LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2018**

DIRECTOR: Mr R C Cutler

SECRETARY: Mrs S Cutler

REGISTERED OFFICE: 1 Ridge View
Scott Close
Market Harborough
Leicestershire
LE16 7GJ

REGISTERED NUMBER: 03127799 (England and Wales)

ACCOUNTANTS: Scodie Deyong LLP
Chartered Accountants
4 Prince Albert Road
London
NW1 7SN

BALANCE SHEET
30 APRIL 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		2,396		2,574
CURRENT ASSETS					
Debtors	5	121		-	
Cash at bank		<u>35,664</u>		<u>18,991</u>	
		35,785		18,991	
CREDITORS					
Amounts falling due within one year	6	<u>36,157</u>		<u>19,744</u>	
NET CURRENT LIABILITIES			<u>(372)</u>		<u>(753)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,024		1,821
PROVISIONS FOR LIABILITIES	7		<u>455</u>		<u>489</u>
NET ASSETS			<u>1,569</u>		<u>1,332</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>1,469</u>		<u>1,232</u>
SHAREHOLDERS' FUNDS			<u>1,569</u>		<u>1,332</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 24 January 2019 and were signed by:

Mr R C Cutler - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2018**

1. STATUTORY INFORMATION

Cat Consultancy Services 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 the provisions of Section 1A "Small Entities" 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 cost convention.

There are net current liabilities of £372 - (2017: £753) at the balance sheet date. The director has given assurances that he will support the company to meet its day to day liabilities as and when they fall due. In view of this, he is of the opinion that the going concern basis is appropriate in the preparation of these financial statements.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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 2 (2017 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 May 2017	985	17,151	18,136
Additions	-	621	621
At 30 April 2018	<u>985</u>	<u>17,772</u>	<u>18,757</u>
DEPRECIATION			
At 1 May 2017	886	14,676	15,562
Charge for year	25	774	799
At 30 April 2018	<u>911</u>	<u>15,450</u>	<u>16,361</u>
NET BOOK VALUE			
At 30 April 2018	<u>74</u>	<u>2,322</u>	<u>2,396</u>
At 30 April 2017	<u>99</u>	<u>2,475</u>	<u>2,574</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Director's current account	<u>121</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	-	338
Taxation and social security	33,237	16,325
Other creditors	<u>2,920</u>	<u>3,081</u>
	<u>36,157</u>	<u>19,744</u>

7. PROVISIONS FOR LIABILITIES

	2018 £	2017 £
Deferred tax		
Accelerated capital allowances	<u>455</u>	<u>489</u>

	Deferred tax £
Balance at 1 May 2017	489
Credit to Income Statement during year	<u>(34)</u>
Balance at 30 April 2018	<u>455</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2018

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2018	2017
Number:	Class:		£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. PENSION COMMITMENTS

The company makes payments to a defined contribution scheme on behalf of the director. Amounts charged to the profit and loss account were £19,733 for the year (2017: £7,600). There were no outstanding or prepaid contributions at the balance sheet date.

10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2018 and 30 April 2017:

	2018 £	2017 £
Mr R C Cutler		
Balance outstanding at start of year	(160)	9,263
Amounts advanced	99,160	46,154
Amounts repaid	(98,879)	(55,577)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>121</u>	<u>(160)</u>

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