

CEHTRA LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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CEHTRA LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2019**

DIRECTORS:

Dr P C Jenkinson
X H Dennery

SECRETARY:

Vistra Company Secretaries Limited

REGISTERED OFFICE:

Suite 1, 3rd Floor
11-12 St. James's Square
London
SW1Y 4LB

REGISTERED NUMBER:

05221065 (England and Wales)

ACCOUNTANTS:

Duncan & Toplis Limited
14 All Saints Street
Stamford
Lincolnshire
PE9 2PA

BALANCE SHEET
31 DECEMBER 2019

	Notes	31.12.19 £	31.12.18 £
FIXED ASSETS			
Tangible assets	4	3,005	4,125
CURRENT ASSETS			
Debtors	5	122,946	171,359
Cash at bank and in hand		<u>47,823</u>	<u>36,132</u>
		170,769	207,491
CREDITORS			
Amounts falling due within one year	6	<u>(45,267)</u>	<u>(32,181)</u>
NET CURRENT ASSETS		<u>125,502</u>	<u>175,310</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		128,507	179,435
PROVISIONS FOR LIABILITIES		<u>(511)</u>	<u>(701)</u>
NET ASSETS		<u>127,996</u>	<u>178,734</u>
CAPITAL AND RESERVES			
Called up share capital	7	5,000	5,000
Retained earnings		<u>122,996</u>	<u>173,734</u>
SHAREHOLDERS' FUNDS		<u>127,996</u>	<u>178,734</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 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)

BALANCE SHEET - continued
31 DECEMBER 2019

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 Profit and loss account has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors and authorised for issue on 14 May 2020 and were signed on its behalf by:

Dr P C Jenkinson - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. STATUTORY INFORMATION

Cehtra 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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, 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 etc - 33% on cost and 15% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2018 - 5) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2019	21,213
Additions	300
At 31 December 2019	<u>21,513</u>
DEPRECIATION	
At 1 January 2019	17,088
Charge for year	1,420
At 31 December 2019	<u>18,508</u>
NET BOOK VALUE	
At 31 December 2019	<u>3,005</u>
At 31 December 2018	<u>4,125</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Trade debtors	110,254	153,341
Other debtors	11,683	17,053
Prepayments and accrued income	1,009	965
	<u>122,946</u>	<u>171,359</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Trade creditors	32,543	4,861
Corporation tax	-	14,518
Other taxes and social security	7,018	4,399
Directors' current accounts	1,206	3,903
Accrued expenses and deferred income	4,500	4,500
	<u>45,267</u>	<u>32,181</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

7. CALLED UP SHARE CAPITAL

Allotted and issued:

Number:	Class:	Nominal value:	31.12.19 £	31.12.18 £
5,000	Ordinary	£1	<u>5,000</u>	<u>5,000</u>

8. OTHER FINANCIAL COMMITMENTS

The company has the following commitments due as follows:

	2019 £	2018 £
Due in less than one year	4,250	5,100
Due between two and five years	-	4,250
	<u>4,250</u>	<u>9,350</u>

9. ULTIMATE CONTROLLING PARTY

The company is controlled by Cehtra SAS, a company incorporated in France. The principal place of business of Cehtra SAS is :

43 Rue Laroque
 33560 Sainte Eulalie
 France

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.