

**C.A.T 13 LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**C.A.T 13 Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 May 2023**

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**C.A.T 13 Limited**  
**Balance Sheet**  
**As At 31 May 2023**

Registered number: 08521945

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>4</b>		11,889		11,889
Tangible Assets	<b>5</b>		6,245		1,869
			18,134		13,758
<b>CURRENT ASSETS</b>					
Debtors	<b>6</b>	126		123	
Cash at bank and in hand		7,929		11,503	
		8,055		11,626	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(73,071 )		(64,692 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(65,016 )		(53,066 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(46,882 )		(39,308 )
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>8</b>		(8,000 )		(11,000 )
<b>NET LIABILITIES</b>			(54,882 )		(50,308 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>		2		2
Profit and Loss Account			(54,884 )		(50,310 )
<b>SHAREHOLDERS' FUNDS</b>			(54,882)		(50,308)

**C.A.T 13 Limited**  
**Balance Sheet (continued)**  
**As At 31 May 2023**

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For the year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has 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.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Tamas Toth

Director

14/02/2024

The notes on pages 3 to 5 form part of these financial statements.

**C.A.T 13 Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 May 2023**

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**1. General Information**

C.A.T 13 Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08521945 . The registered office is 14 High Street, Aylesbury, Buckinghamshire, HP20 1SQ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of .... years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	Straight Line
Fixtures & Fittings	Straight Line

**2.5. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 3 (2022: 3)

**C.A.T 13 Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2023**

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 June 2022	11,889
As at 31 May 2023	11,889
<b>Net Book Value</b>	
As at 31 May 2023	11,889
As at 1 June 2022	11,889

**5. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 June 2022	3,885	2,284	6,169
Additions	5,833	-	5,833
As at 31 May 2023	9,718	2,284	12,002
<b>Depreciation</b>			
As at 1 June 2022	2,016	2,284	4,300
Provided during the period	1,457	-	1,457
As at 31 May 2023	3,473	2,284	5,757
<b>Net Book Value</b>			
As at 31 May 2023	6,245	-	6,245
As at 1 June 2022	1,869	-	1,869

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other taxes and social security	126	123
	126	123

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,532	6,839
Bank loans and overdrafts	3,000	3,000
VAT	2,130	-
Director's loan account	61,409	54,853
	73,071	64,692

**C.A.T 13 Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2023**

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**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	8,000	11,000
	<u>8,000</u>	<u>11,000</u>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	2	2
	<u>2</u>	<u>2</u>

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.