

Unaudited Financial Statements for the Year Ended 31st January 2023

for

CEAS KENT LTD

Contents of the Financial Statements
for the Year Ended 31st January 2023

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	4

CEAS KENT LTD

Company Information
for the Year Ended 31st January 2023

DIRECTORS:

Mr S Woods
Mr M G Rockenbauer

SECRETARY:

CWW Secretarial Services Limited

REGISTERED OFFICE:

143 Canterbury Road
Westbrook
Margate
Kent
CT9 5BD

REGISTERED NUMBER:

09960606 (England and Wales)

ACCOUNTANTS:

CWW Accountants
153 Mortimer Street
Herne Bay
Kent
CT6 5HA

Abridged Balance Sheet

31st January 2023

	Notes	31.1.23 £	£	31.1.22 £	£
FIXED ASSETS					
Intangible assets	4		14,375		21,536
Tangible assets	5		<u>142,273</u>		<u>108,661</u>
			156,648		130,197
CURRENT ASSETS					
Stocks		49,750		-	
Debtors	6	230,601		206,018	
Cash at bank and in hand		<u>29,598</u>		<u>150,938</u>	
		309,949		356,956	
CREDITORS					
Amounts falling due within one year		<u>276,294</u>		<u>316,025</u>	
NET CURRENT ASSETS					
			33,655		40,931
TOTAL ASSETS LESS CURRENT LIABILITIES					
			190,303		171,128
CREDITORS					
Amounts falling due after more than one year	7		<u>122,960</u>		<u>102,048</u>
NET ASSETS					
			<u>67,343</u>		<u>69,080</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>67,243</u>		<u>68,980</u>
SHAREHOLDERS' FUNDS					
			<u>67,343</u>		<u>69,080</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 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.

Abridged Balance Sheet - continued

31st January 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31st January 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 20th November 2023 and were signed on its behalf by:

Mr S Woods - Director

Mr M G Rockenbauer - Director

Notes to the Financial Statements
for the Year Ended 31st January 2023

1. **STATUTORY INFORMATION**

CEAS KENT LTD 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, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31st January 2023

2. **ACCOUNTING POLICIES - continued**

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 13 (2022 - 14) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1st February 2022	
and 31st January 2023	35,806
AMORTISATION	
At 1st February 2022	14,270
Amortisation for year	7,161
At 31st January 2023	21,431
NET BOOK VALUE	
At 31st January 2023	14,375
At 31st January 2022	21,536

5. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1st February 2022	222,590
Additions	61,667
At 31st January 2023	284,257
DEPRECIATION	
At 1st February 2022	113,929
Charge for year	28,055
At 31st January 2023	141,984
NET BOOK VALUE	
At 31st January 2023	142,273
At 31st January 2022	108,661

Notes to the Financial Statements - continued
for the Year Ended 31st January 2023

5. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
COST	
At 1st February 2022	
and 31st January 2023	<u>4,995</u>
DEPRECIATION	
At 1st February 2022	
and 31st January 2023	<u>3,415</u>
NET BOOK VALUE	
At 31st January 2023	<u>1,580</u>
At 31st January 2022	<u>1,580</u>

6. **DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.1.23	31.1.22
	£	£
Amounts owed by participating interests	89,999	39,999
Other debtors	<u>18,800</u>	<u>54,400</u>
	<u>108,799</u>	<u>94,399</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS**

	31.1.23	31.1.22
	£	£
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>45,488</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.