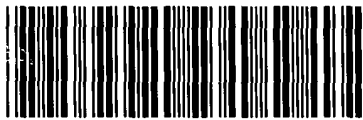


**AMENDING FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018
FOR
KATTRAK INTERNATIONAL LIMITED**

FRIDAY



SCT *S7XWP60Q* #152
25/01/2019
COMPANIES HOUSE

KATTRAK INTERNATIONAL LIMITED

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FOR THE YEAR ENDED 31 MARCH 2018**

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KATTRAK INTERNATIONAL LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018**

DIRECTORS:

P McLaughlin
Mrs I McLaughlin

REGISTERED OFFICE:

Level One
211 Dumbarton Road
Mansfield Park
Glasgow
G11 6AA

REGISTERED NUMBER:

SC265073 (Scotland)

ACCOUNTANTS:

Independent Accountants in Scotland Limited
Level One
211 Dumbarton Road
Mansfield Park
Glasgow
G11 6AA

**BALANCE SHEET
31 MARCH 2018**

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	4	1,347,397	1,324,982
CURRENT ASSETS			
Stocks		308,129	537,100
Debtors	5	168,269	96,037
Cash at bank and in hand		778	2,893
		<u>477,176</u>	<u>636,030</u>
CREDITORS			
Amounts falling due within one year	6	<u>392,407</u>	<u>449,615</u>
NET CURRENT ASSETS		<u>84,769</u>	<u>186,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,432,166</u>	<u>1,511,397</u>
CREDITORS			
Amounts falling due after more than one year	7	(486,470)	(713,805)
PROVISIONS FOR LIABILITIES		<u>(44,966)</u>	<u>(36,748)</u>
NET ASSETS		<u><u>900,730</u></u>	<u><u>760,844</u></u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>900,630</u>	<u>760,744</u>
SHAREHOLDERS' FUNDS		<u><u>900,730</u></u>	<u><u>760,844</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

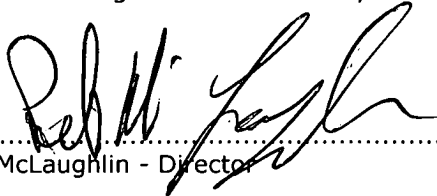
The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2018

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 Board of Directors on
and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. McLaughlin', is written over a dotted line.

P McLaughlin - Director

1. STATUTORY INFORMATION

Kattrak International Limited is a private company, limited by shares, registered in Scotland. 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.

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 - 25% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

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.

KATTRAK INTERNATIONAL LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018****3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2017 - 5).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2017	1,770,122
Additions	95,113
	<u>1,865,235</u>
At 31 March 2018	
DEPRECIATION	
At 1 April 2017	445,140
Charge for year	72,698
	<u>517,838</u>
At 31 March 2018	
NET BOOK VALUE	
At 31 March 2018	<u>1,347,397</u>
At 31 March 2017	<u>1,324,982</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	127,493	96,037
Other debtors	40,776	-
	<u>168,269</u>	<u>96,037</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts	47,171	17,667
Hire purchase contracts	260,963	266,152
Trade creditors	33,035	87,649
Taxation and social security	25,610	32,784
Other creditors	25,628	45,363
	<u>392,407</u>	<u>449,615</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018 £	2017 £
Hire purchase contracts	<u>486,470</u>	<u>713,805</u>