

CAT LIMITED
Unaudited Financial Statements
for the Year Ended 31 July 2017

Botros & Co
Chartered Accountants
4 Northwest Business Park
Servia Hill
Leeds
West Yorkshire
LS6 2QH

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for the Year Ended 31 July 2017

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CAT LIMITED

**Company Information
for the Year Ended 31 July 2017**

DIRECTORS:

M Kehoe
A A Kehoe

REGISTERED OFFICE:

4 Northwest Business Park
Servia Hill
Leeds
West Yorkshire
LS6 2QH

REGISTERED NUMBER:

03085693 (England and Wales)

ACCOUNTANTS:

Botros & Co
Chartered Accountants
4 Northwest Business Park
Servia Hill
Leeds
West Yorkshire
LS6 2QH

BANKERS:

Yorkshire Bank plc
107 Main Street
Bingley
West Yorkshire
BD16 2HX

Balance Sheet
31 July 2017

	Notes	31.7.17 £	£	31.7.16 £	£
FIXED ASSETS					
Tangible assets	4		175		201
CURRENT ASSETS					
Debtors	5	167,732		160,563	
Cash at bank and in hand		<u>5,590</u>		<u>3,000</u>	
		173,322		163,563	
CREDITORS					
Amounts falling due within one year	6	<u>8,639</u>		<u>4,296</u>	
NET CURRENT ASSETS			<u>164,683</u>		<u>159,267</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>164,858</u>		<u>159,468</u>
CREDITORS					
Amounts falling due after more than one year	7		<u>40,000</u>		<u>40,000</u>
NET ASSETS			<u>124,858</u>		<u>119,468</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>123,858</u>		<u>118,468</u>
SHAREHOLDERS' FUNDS			<u>124,858</u>		<u>119,468</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 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)

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 17 November 2017 and were signed on its behalf by:

M Kehoe - Director

**Notes to the Financial Statements
for the Year Ended 31 July 2017**

1. STATUTORY INFORMATION

CAT 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.

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 - 15% 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3.

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 August 2016	
and 31 July 2017	<u>278</u>
DEPRECIATION	
At 1 August 2016	77
Charge for year	<u>26</u>
At 31 July 2017	<u>103</u>
NET BOOK VALUE	
At 31 July 2017	<u>175</u>
At 31 July 2016	<u>201</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2017

5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.17	31.7.16
		£	£
	Trade debtors	2,103	1,934
	Other debtors	<u>165,629</u>	<u>158,629</u>
		<u>167,732</u>	<u>160,563</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.17	31.7.16
		£	£
	Bank loans and overdrafts	-	89
	Taxation and social security	2,619	3,487
	Other creditors	<u>6,020</u>	<u>720</u>
		<u>8,639</u>	<u>4,296</u>
7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.7.17	31.7.16
		£	£
	Other creditors	<u>40,000</u>	<u>40,000</u>

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
CAT Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CAT Limited for the year ended 31 July 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of CAT Limited, as a body, in accordance with the terms of our engagement letter dated 31 July 1995. Our work has been undertaken solely to prepare for your approval the financial statements of CAT Limited and state those matters that we have agreed to state to the Board of Directors of CAT Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CAT Limited Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that CAT Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of CAT Limited. You consider that CAT Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CAT Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Botros & Co
Chartered Accountants
4 Northwest Business Park
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West Yorkshire
LS6 2QH

17 November 2017

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.