

Company Registration No. 01593972 (England and Wales)

**Catian Limited**

**Unaudited Abbreviated Financial Statements**

**For The Year Ended 31 October 2016**

## **CATIAN LIMITED**

### **ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CATIAN LIMITED FOR THE YEAR ENDED 31 OCTOBER 2016**

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*The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 4 have been prepared.*

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Catian Limited for the year ended 31 October 2016 set out on pages 3 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>.

This report is made solely to the Board of Directors of Catian Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Catian Limited and state those matters that we have agreed to state to the Board of Directors of Catian Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Catian Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Catian 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 loss of Catian Limited. You consider that Catian 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 Catian 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.

Clark Howes Accountants Limited  
Chartered Certified Accountants

28 July 2017

11 Bell Business Park  
Smeaton Close  
Aylesbury  
Buckinghamshire  
UK  
HP19 8JR

# CATIAN LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	2		11,146		15,553
<b>Current assets</b>					
Debtors		3,793		11,917	
Cash at bank and in hand		288		509	
		<u>4,081</u>		<u>12,426</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(25,987)</u>		<u>(24,021)</u>	
<b>Net current liabilities</b>			<u>(21,906)</u>		<u>(11,595)</u>
<b>Total assets less current liabilities</b>			<u>(10,760)</u>		<u>3,958</u>
			<u>(10,760)</u>		<u>3,958</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			<u>(10,762)</u>		<u>3,956</u>
<b>Shareholders' funds</b>			<u>(10,760)</u>		<u>3,958</u>

For the financial year ended 31 October 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 28 July 2017

Mr I Pemberton  
**Director**

**Company Registration No. 01593972**

# CATIAN LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2016

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The accounts have been prepared under the going concern concept; the directors has confirmed that they will continue to support the company for a period of 12 months after the date of signing the financial statements.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents the value, net of Value Added Tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers. Turnover is recognised when the goods are physically delivered to customers and when services are provided.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
Computer equipment	25% Reducing balance
Motor vehicles	25% Reducing balance

#### 1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and Loss Account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the financial statements and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing difference will reverse.

## CATIAN LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2016

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<b>2</b>	<b>Fixed assets</b>		
			<b>Tangible assets</b>
			<b>£</b>
	<b>Cost</b>		
	At 1 November 2015		57,590
	Disposals		(19,184)
			<hr/>
	At 31 October 2016		38,406
			<hr/>
	<b>Depreciation</b>		
	At 1 November 2015		42,037
	On disposals		(18,489)
	Charge for the year		3,712
			<hr/>
	At 31 October 2016		27,260
			<hr/>
	<b>Net book value</b>		
	At 31 October 2016		11,146
			<hr/> <hr/>
	At 31 October 2015		15,553
			<hr/> <hr/>
<b>3</b>	<b>Share capital</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	2 Ordinary shares of £1 each	2	2
		<hr/> <hr/>	<hr/> <hr/>

#### 4 Ultimate parent company

The ultimate controlling party is the director and his family by virtue of their 100% shareholding.

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.