

COMPANY REGISTRATION NUMBER: 04089628

Carter Mackenzie Limited

Filleted Unaudited Financial Statements

For the year ended

31 March 2022

Carter Mackenzie Limited

Statement of Financial Position

31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5		1,189		—
Current assets					
Debtors	6	95,382		57,326	
Cash at bank and in hand		7,713		—	
		-----		-----	
		103,095		57,326	
Creditors: amounts falling due within one year	7	50,835		53,731	
		-----		-----	
Net current assets			52,260		3,595
			-----		-----
Total assets less current liabilities			53,449		3,595
Provisions					
Taxation including deferred tax			297		—
			-----		-----
Net assets			53,152		3,595
			-----		-----
Capital and reserves					
Called up share capital			4		4
Profit and loss account			53,148		3,591
			-----		-----
Shareholders funds			53,152		3,595
			-----		-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Carter Mackenzie Limited

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of directors and authorised for issue on 14 December 2022 , and are signed on behalf of the board by:

Mr A Moyes

Director

Company registration number: 04089628

Carter Mackenzie Limited

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 3 Wellbrook Court, Gorton, Cambridge, CB3 0NA.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

The turnover shown in the profit and loss account represents consultancy work undertaken during the year, exclusive of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

4. Employee numbers

The average number of persons employed by the company during the year amounted to nil (2021: nil).

5. Tangible assets

	Equipment £
Cost	
At 1 April 2021	3,193
Additions	1,237

At 31 March 2022	4,430

Depreciation	
At 1 April 2021	3,193
Charge for the year	48

At 31 March 2022	3,241

Carrying amount	
At 31 March 2022	1,189

At 31 March 2021	—

6. Debtors

	2022 £	2021 £
Trade debtors	16,150	—
Other debtors	79,232	57,326
	-----	-----
	95,382	57,326
	-----	-----

7. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	—	12,584
Social security and other taxes	49,075	39,547
Other creditors	1,760	1,600
	-----	-----
	50,835	53,731
	-----	-----

8. Director's advances, credits and guarantees

During the year the company made advances to and received repayments from the director. Interest has been charged at the official HMRC rate on any overdrawn loan account balances greater than £10,000, there are no fixed repayment terms.

	2022	2021
	£	£
Advances	48,478	3,001
Repayments	22,584	1,762
Balance owed to/(from) company	66,055	40,161

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.