REGISTERED NUMBER: 04167141 (England and Wales)

Financial Statements for the Year Ended 31 March 2020

for

CAT Scaffolding (Cambridge) Limited

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for the Year Ended 31 March 2020

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Company Information
for the Year Ended 31 March 2020

DIRECTORS:	C A Taylor Mrs J Taylor
SECRETARY:	Mrs J Taylor
REGISTERED OFFICE:	29 Park Avenue Histon Cambridge Cambridgeshire CB24 9JU
REGISTERED NUMBER:	04167141 (England and Wales)
ACCOUNTANTS:	Tyrrell Accountants Unit D South Cambs Business Park Sawston Cambridge Cambridgeshire CB22 3JH

Balance Sheet
31 March 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		31,849		32,788
			31,849		32,788
CURRENT ASSETS					
Stocks		-		5,060	
Debtors	6	53,538		-	
Cash at bank		11,836		25,608	
		65,374		30,668	
CREDITORS					
Amounts falling due within one year	7	53,620		25,673	
NET CURRENT ASSETS			11,754		4,995
TOTAL ASSETS LESS CURRENT LIABILITIES			43,603		37,783
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			43,601		37,781
SHAREHOLDERS' FUNDS			43,603		37,783

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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.

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

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 23 December 2020 and were signed on its behalf by:

C A Taylor - Director

1. **STATUTORY INFORMATION**

CAT Scaffolding (Cambridge) 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 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 2001, is being amortised evenly over its estimated useful life of ten 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.
Plant and machinery etc - 25% on cost

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.

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2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2019 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill
	£
COST	
At 1 April 2019	
and 31 March 2020	10,000
AMORTISATION	
At 1 April 2019	
and 31 March 2020	10,000
NET BOOK VALUE	
At 31 March 2020	-
At 31 March 2019	-

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 April 2019	196,915
Additions	563
At 31 March 2020	197,478
DEPRECIATION	
At 1 April 2019	164,127
Charge for year	1,502
At 31 March 2020	165,629
NET BOOK VALUE	
At 31 March 2020	31,849
At 31 March 2019	32,788

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	53,538	-

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	479	1,423
Taxation and social security	24,508	24,535
Other creditors	28,633	(285)
	53,620	25,673