

Financial Statements for the Year Ended 31 March 2021

for

CAT Scaffolding (Cambridge) Limited

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for the Year Ended 31 March 2021

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**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 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>31,208</u>		<u>31,849</u>
			31,208		31,849
<b>CURRENT ASSETS</b>					
Debtors	6	6,118		53,538	
Cash at bank		<u>108,747</u>		<u>11,836</u>	
		114,865		65,374	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>65,166</u>		<u>53,620</u>	
<b>NET CURRENT ASSETS</b>			<u>49,699</u>		<u>11,754</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			80,907		43,603
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>42,500</u>		<u>-</u>
<b>NET ASSETS</b>			<u>38,407</u>		<u>43,603</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>38,405</u>		<u>43,601</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>38,407</u>		<u>43,603</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 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 24 December 2021 and were signed on its behalf by:

C A Taylor - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2021

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

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 2) .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
<b>COST</b>	
At 1 April 2020	
and 31 March 2021	10,000
<b>AMORTISATION</b>	
At 1 April 2020	
and 31 March 2021	10,000
<b>NET BOOK VALUE</b>	
At 31 March 2021	-
At 31 March 2020	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
<b>COST</b>	
At 1 April 2020	197,478
Additions	689
At 31 March 2021	198,167
<b>DEPRECIATION</b>	
At 1 April 2020	165,629
Charge for year	1,330
At 31 March 2021	166,959
<b>NET BOOK VALUE</b>	
At 31 March 2021	31,208
At 31 March 2020	31,849

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	4,364	53,538
Other debtors	1,754	-
	<u>6,118</u>	<u>53,538</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	7,500	-
Trade creditors	1,479	479
Taxation and social security	16,046	24,508
Other creditors	40,141	28,633
	<u>65,166</u>	<u>53,620</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE  
YEAR**

	2021	2020
	£	£
Bank loans	<u>42,500</u>	<u>-</u>



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.