

**REGISTERED NUMBER: 04491770 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**FOR**

**JACK'S KATCH LTD**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**JACK'S KATCH LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**DIRECTOR:** Mrs J L Evans

**SECRETARY:** Mrs J L Evans

**REGISTERED OFFICE:** 3 Ledbury Drive  
New Waltham  
Grimsby  
NE Lincolnshire  
DN36 4YS

**REGISTERED NUMBER:** 04491770 (England and Wales)

**JACK'S KATCH LTD (REGISTERED NUMBER: 04491770)****BALANCE SHEET  
30 SEPTEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>1,971</u>		<u>2,683</u>
			1,971		2,683
<b>CURRENT ASSETS</b>					
Debtors	6	809		375	
Cash at bank and in hand		<u>63,385</u>		<u>35,005</u>	
		64,194		35,380	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>22,511</u>		<u>15,802</u>	
<b>NET CURRENT ASSETS</b>			<u>41,683</u>		<u>19,578</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			43,654		22,261
<b>PROVISIONS FOR LIABILITIES</b>			<u>374</u>		<u>510</u>
<b>NET ASSETS</b>			<u>43,280</u>		<u>21,751</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Capital redemption reserve			1		1
Retained earnings			<u>43,277</u>		<u>21,748</u>
			<u>43,280</u>		<u>21,751</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

**JACK'S KATCH LTD (REGISTERED NUMBER: 04491770)**

**BALANCE SHEET - continued  
30 SEPTEMBER 2021**

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 director and authorised for issue on 29 September 2022 and were signed by:

Mrs J L Evans - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**1. STATUTORY INFORMATION**

Jack's Katch Ltd 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.

**SIGNIFICANT JUDGEMENTS AND ESTIMATES**

No significant judgements have had to be made by the director in preparing these financial statements.

**TURNOVER**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable in respect of sales of fish, excluding discounts, rebates, value added tax and other sales taxes.

The following criteria must also be met before turnover is recognised:

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**GOODWILL**

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, 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**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their estimated residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Plant and machinery - 15% - reducing balance

Fixtures and fittings - 33% - reducing balance

Motor vehicles - 25% - reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**2. ACCOUNTING POLICIES - continued**

**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 1 (2020 - 1) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill £</b>
<b>COST</b>	
At 1 October 2020	
and 30 September 2021	<u>19,800</u>
<b>AMORTISATION</b>	
At 1 October 2020	
and 30 September 2021	<u>19,800</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>-</u>
At 30 September 2020	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2020 and 30 September 2021	<u>13,718</u>
<b>DEPRECIATION</b>	
At 1 October 2020	11,035
Charge for year	<u>712</u>
At 30 September 2021	<u>11,747</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>1,971</u>
At 30 September 2020	<u>2,683</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>809</u>	<u>375</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,518	2,759
Taxation and social security	7,570	5,442
Other creditors	<u>13,423</u>	<u>7,601</u>
	<u>22,511</u>	<u>15,802</u>

Other creditors include an amount of **£3,710** (2020 - £2,951) payable to the director.

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

A dividend of **£10,000** (2020 - £2,000) was paid to the director on 30 September 2021.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mrs J L Evans.



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.