REGISTERED NUMBER: 05108888 (England and Wales)

CARBONATION TECHNIQUES LIMITED

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2018

Wallace Crooke
Chartered Accountants
College House
St. Leonards Close
Bridgnorth
Shropshire
WV16 4EJ

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for the Year Ended 30 APRIL 2018

COMPANY INFORMATION
for the Year Ended 30 APRIL 2018

DIRECTOR:	Mr O R Douglas-Osborn
SECRETARY:	Mrs W Sharpe
REGISTERED OFFICE:	Unit E4 Halesfield 5 Madeley Telford Shropshire TF7 4QJ
REGISTERED NUMBER:	05108888 (England and Wales)
ACCOUNTANTS:	Wallace Crooke Chartered Accountants College House St. Leonards Close Bridgnorth Shropshire WV16 4EJ

BALANCE SHEET
30 APRIL 2018

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		8,890		11,128
CURRENT ASSETS					
Stocks	5	90,300		58,500	
Debtors	6	36,811		91,966	
Cash at bank and in hand		11,427		47,036	
		138,538		197,502	
CREDITORS					
Amounts falling due within one year	7	99,929		90,684	
NET CURRENT ASSETS			38,609		106,818
TOTAL ASSETS LESS CURRENT LIABILITIES			47,499		117,946
CAPITAL AND RESERVES					
Called up share capital	8		140		140
Retained earnings	9		47,359		117,806
SHAREHOLDERS' FUNDS			47,499		117,946

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 30 November 2018 and were signed by:

Mr O R Douglas-Osborn - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 APRIL 2018

1. **STATUTORY INFORMATION**

Carbonation Techniques 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 4) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2018

4. TANGIBLE FIXED ASSETS

	Equipment and fittings £	Motor vehicles £	Totals £
COST			
At 1 May 2017	21,544	17,647	39,191
Additions	834	-	834
At 30 April 2018	22,378	17,647	40,025
DEPRECIATION			
At 1 May 2017	17,861	10,202	28,063
Charge for year	1,211	1,861	3,072
At 30 April 2018	19,072	12,063	31,135
NET BOOK VALUE			
At 30 April 2018	3,306	5,584	8,890
At 30 April 2017	3,683	7,445	11,128

5. STOCKS

	2018 £	2017 £
Stocks	90,300	58,500

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	31,653	87,666
Prepayments	5,158	4,300
	36,811	91,966

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other loans	50,188	-
Trade creditors	27,214	45,324
Corporation tax	894	12,154
Social security and other taxes	6,399	5,490
VAT	7,096	23,325
Other creditors	1,538	999
Director's current account	3,935	608
Accrued expenses	2,665	2,784
	99,929	90,684

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018 £	2017 £
100	Ordinary	£1	100	100
40	Ordinary B	£1	40	40
			140	140

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9. RESERVES

	Retained earnings £
At 1 May 2017	117,806
Profit for the year	1,653
Dividends	(72,100)
At 30 April 2018	47,359

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr O R Douglas-Osborn.