

**C.A.B. SERVICES (UK) LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019**

C.A.B. SERVICES (UK) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	4	72,361	89,059
Current assets			
Debtors	5	29,840	21,114
Cash at bank and in hand		3	3
		29,843	21,117
Creditors: amounts falling due within one year	6	(72,316)	(85,496)
Net current liabilities		(42,473)	(64,379)
Total assets less current liabilities		29,888	24,680
Provisions for liabilities			
Deferred tax		(12,905)	(15,892)
Net assets		16,983	8,788
Capital and reserves			
Called up share capital		50	50
Profit and loss account		16,933	8,738
Shareholders' funds		16,983	8,788

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 12 November 2019.

C A Breward
Director

Company Registration No. 05993740

C.A.B. SERVICES (UK) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

1 Statutory information

C.A.B. Services (UK) Ltd is a private company, limited by shares, registered in England and Wales, registration number 05993740. The registered office is The Old Brickworks, Buckle Street, Honeybourne, Worcestershire, WR11 8LH, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

The comparatives have been restated following prior year adjustments to reclassify loan repayments to rental costs and the associated tax impact. A further adjustment has been made to recognise the deferred tax liability which arose on the purchase of the van fleet.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	Buildings 10% straight line
Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

C.A.B. SERVICES (UK) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2019

4 Tangible fixed assets	Land & buildings	Plant & machinery	Motor vehicles	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 April 2018	40,000	26,955	179,730	11,172	257,857
Additions	-	-	350	406	756
At 31 March 2019	40,000	26,955	180,080	11,578	258,613
Depreciation					
At 1 April 2018	4,000	18,598	137,228	8,972	168,798
Charge for the year	4,000	2,089	10,713	652	17,454
At 31 March 2019	8,000	20,687	147,941	9,624	186,252
Net book value					
At 31 March 2019	32,000	6,268	32,139	1,954	72,361
At 31 March 2018	36,000	8,357	42,502	2,200	89,059

5 Debtors	2019	2018
	£	£
Trade debtors	28,951	13,198
Accrued income and prepayments	889	716
Other debtors	-	7,200
	29,840	21,114

6 Creditors: amounts falling due within one year	2019	2018
	£	£
Bank loans and overdrafts	32,718	20,561
Trade creditors	3,427	1,490
Taxes and social security	7,323	18,094
Loans from directors	28,123	44,626
Accruals	725	725
	72,316	85,496

The bank overdraft is repayable on demand and is secured on the company's vans.

7 Average number of employees

During the year the average number of employees was 1 (2018: 1).

