

**C.A.B. SERVICES (UK) LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**C.A.B. SERVICES (UK) LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	89,059	109,732
<b>Current assets</b>			
Debtors	5	21,114	31,608
Cash at bank and in hand		3	3
		<u>21,117</u>	<u>31,611</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(85,496)	(88,110)
<b>Net current liabilities</b>		<u>(64,379)</u>	<u>(56,499)</u>
<b>Total assets less current liabilities</b>		24,680	53,233
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	-	(12,060)
<b>Provisions for liabilities</b>			
Deferred tax		(15,892)	(20,625)
<b>Net assets</b>		<u>8,788</u>	<u>20,548</u>
<b>Capital and reserves</b>			
Called up share capital		50	50
Profit and loss account		8,738	20,498
<b>Shareholders' funds</b>		<u>8,788</u>	<u>20,548</u>

For the year ending 31 March 2018 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 1 April 2018.

C A Breward  
Director

Company Registration No. 05993740

**C.A.B. SERVICES (UK) LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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 2018**

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 April 2017	40,000	26,412	179,730	10,701	256,843
Additions	-	543	-	471	1,014
At 31 March 2018	40,000	26,955	179,730	11,172	257,857
<b>Depreciation</b>					
At 1 April 2017	-	15,812	123,061	8,238	147,111
Charge for the year	4,000	2,786	14,167	734	21,687
At 31 March 2018	4,000	18,598	137,228	8,972	168,798
<b>Net book value</b>					
At 31 March 2018	36,000	8,357	42,502	2,200	89,059
At 31 March 2017	40,000	10,600	56,669	2,463	109,732

<b>5 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	13,198	30,613
Accrued income and prepayments	716	995
Other debtors	7,200	-
	21,114	31,608

<b>6 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	20,561	33,554
Trade creditors	1,490	8,315
Taxes and social security	18,094	16,519
Loans from directors	44,626	28,097
Accruals	725	1,625
	85,496	88,110

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

<b>7 Creditors: amounts falling due after more than one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	-	12,060

**8 Average number of employees**

During the year the average number of employees was 1 (2017: 1).

