

The Cat Soup Kitchen Ltd

**Annual Report and Unaudited Financial Statements
for the Period from 7 March 2018 to 31 March 2019**

The Cat Soup Kitchen Ltd

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The Cat Soup Kitchen Ltd

Company Information

Directors	Miss C R Searl Mr D L Morgan
Registered office	Kensington Public Conveniences Kensington Brecon LD3 9AP
Accountants	Mitchell Meredith Limited St Davids House 48 Free Street Brecon Powys LD3 7BN

The Cat Soup Kitchen Ltd
(Registration number: 11239296)
Balance Sheet as at 31 March 2019

	Note	2019 £
Fixed assets		
Tangible assets	<u>4</u>	12,002
Current assets		
Stocks	<u>5</u>	574
Cash at bank and in hand		1,211
		1,785
Creditors: Amounts falling due within one year	<u>6</u>	(18,382)
Net current liabilities		(16,597)
Net liabilities		(4,595)
Capital and reserves		
Called up share capital		2
Profit and loss account		(4,597)
Total equity		(4,595)

The notes on pages 4 to 7 form an integral part of these financial statements.
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The Cat Soup Kitchen Ltd
(Registration number: 11239296)
Balance Sheet as at 31 March 2019

For the financial period ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 2 March 2020 and signed on its behalf by:

.....

Miss C R Searl
Director

.....

Mr D L Morgan
Director

The notes on pages 4 to 7 form an integral part of these financial statements.
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The Cat Soup Kitchen Ltd

Notes to the Unaudited Financial Statements for the Period from 7 March 2018 to 31 March 2019

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Kensington Public Conveniences

Kensington

Brecon

LD3 9AP

UK

These financial statements were authorised for issue by the Board on 2 March 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

At the balance sheet date the company had net current liabilities of £16,597 and total net liabilities £4,595. However creditors includes loans from the directors of £13,744. On the basis of their continued support, the directors consider it appropriate to prepare these accounts on the going concern basis.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

The Cat Soup Kitchen Ltd

Notes to the Unaudited Financial Statements for the Period from 7 March 2018 to 31 March 2019

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Leasehold improvements	No Depreciation
Furniture and fittings	20% Straight Line
Plant and machinery	25% Straight Line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Stocks

Stocks are stated at the lower of cost and estimated selling price.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 2.

The Cat Soup Kitchen Ltd

Notes to the Unaudited Financial Statements for the Period from 7 March 2018 to 31 March 2019

4 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Other tangible assets £	Total £
Cost or valuation				
Additions	4,880	3,038	6,256	14,174
At 31 March 2019	4,880	3,038	6,256	14,174
Depreciation				
Charge for the period	-	608	1,564	2,172
At 31 March 2019	-	608	1,564	2,172
Carrying amount				
At 31 March 2019	4,880	2,430	4,692	12,002

Included within the net book value of land and buildings above is £4,880 in respect of long leasehold land and buildings.

5 Stocks

	2019
	£
Stock	574

6 Creditors

Creditors: amounts falling due within one year

	2019
	£
Due within one year	
Bank loans and overdrafts	2,242
Trade creditors	1,124
Accruals and deferred income	1,272
Directors loan	13,744
	18,382

The Cat Soup Kitchen Ltd

Notes to the Unaudited Financial Statements for the Period from 7 March 2018 to 31 March 2019

7 Loans and borrowings

	2019
	£
Current loans and borrowings	
Bank overdrafts	2,242

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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.