

# Cambridge Mask Co UK Ltd

Annual Report and Unaudited Financial Statements  
for the Period from 18 October 2018 to 31 December 2019

**Cambridge Mask Co UK Ltd**

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# **Cambridge Mask Co UK Ltd**

## **Company Information**

**Director** Christopher Dobbing

**Company secretary** Christopher Dobbing

**Registered office** Unit 179  
23 King Street  
Cambridge  
CB1 1AH

**Accountants** Max Accountants Ltd  
Ketton Suite  
The King Centre  
Barleythorpe  
Rutland  
LE15 7WD

**Cambridge Mask Co UK Ltd**  
**(Registration number: 11629659)**  
**Balance Sheet as at 31 December 2019**

	Note	2019 £
<b>Current assets</b>		
Debtors	<u>5</u>	11,050
Cash at bank and in hand		<u>71,538</u>
		82,588
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(81,962)</u>
<b>Net assets</b>		<u><u>626</u></u>
<b>Capital and reserves</b>		
Called up share capital	<u>7</u>	1
Profit and loss account		<u>625</u>
<b>Total equity</b>		<u><u>626</u></u>

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

Director's 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 director acknowledges his 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 director on 19 September 2020

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Christopher Dobbing  
Company secretary and director

# **Cambridge Mask Co UK Ltd**

## **Notes to the Financial Statements for the Period from 18 October 2018 to 31 December 2019**

### **1 General information**

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

The address of its registered office is:

Unit 179  
23 King Street  
Cambridge  
CB1 1AH

These financial statements were authorised for issue by the director on 19 September 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.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# Cambridge Mask Co UK Ltd

## Notes to the Financial Statements for the Period from 18 October 2018 to 31 December 2019

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### 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 initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Staff numbers

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

### 4 Taxation

Tax charged/(credited) in the income statement

18 October 2018  
to 31 December  
2019  
£

#### Current taxation

UK corporation tax

146

### 5 Debtors

2019  
£

Other debtors

11,050

11,050

## Cambridge Mask Co UK Ltd

### Notes to the Financial Statements for the Period from 18 October 2018 to 31 December 2019

#### 6 Creditors

##### Creditors: amounts falling due within one year

	Note	2019 £
<b>Due within one year</b>		
Amounts owed to group undertakings and undertakings in which the company has a participating interest	8	81,816
Other creditors		146
		<u>81,962</u>

#### 7 Share capital

##### Allotted, called up and fully paid shares

	No.	2019 £
Ordinary shares of £1 each	1	1
		<u>1</u>

#### 8 Related party transactions

The Company provides services to Cambridge Environmental Solutions Ltd, a company registered in Hong Kong. Cambridge Environmental Solutions Ltd owns 100% of the Company's share capital.

#### 9 Parent and ultimate parent undertaking

The company's immediate parent is Cambridge Environmental Solutions Ltd, incorporated in Hong Kong.

The King Centre

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.