

# Cetera Et Cetera Limited

Annual Filleted Report and Unaudited Financial Statements  
for the Period from 21 May 2020 to 31 May 2021

Smith Butler  
Accountants & Business Advisors  
Sapper Jordan Rossi Park  
Otley Road  
Baildon  
West Yorkshire  
BD17 7AX

# Cetera Et Cetera Limited

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# **Cetera Et Cetera Limited**

## **Company Information**

<b>Directors</b>	Mr Ian William Plant Dr Sarah Louise Whiter
<b>Registered office</b>	Unit 9, Keld Close Barker Business Park Melmerby Ripon HG4 5NB
<b>Accountants</b>	Smith Butler Accountants & Business Advisors Sapper Jordan Rossi Park Otley Road Baildon West Yorkshire BD17 7AX

**Cetera Et Cetera Limited**  
**(Registration number: 12616163)**  
**Balance Sheet as at 31 May 2021**

	Note	2021 £
<b>Fixed assets</b>		
Tangible assets	<u>4</u>	12,804
<b>Current assets</b>		
Debtors	<u>5</u>	31,320
Cash at bank and in hand		<u>130</u>
		31,450
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(31,630)</u>
<b>Net current liabilities</b>		<u>(180)</u>
<b>Net assets</b>		<u><u>12,624</u></u>
<b>Capital and reserves</b>		
Called up share capital	<u>7</u>	2
Profit and loss account		<u>12,622</u>
Shareholders' funds		<u><u>12,624</u></u>

For the financial period ending 31 May 2021 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 21 February 2022 and signed on its behalf by:

.....  
Mr Ian William Plant  
Director

# **Cetera Et Cetera Limited**

## **Notes to the Unaudited Financial Statements for the Period from 21 May 2020 to 31 May 2021**

### **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:

Unit 9, Keld Close  
Barker Business Park  
Melmerby  
Ripon  
HG4 5NB

These financial statements were authorised for issue by the Board on 21 February 2022.

### **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.

#### **Tangible assets**

Tangible assets are stated in the balance sheet 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.

#### **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:

## **Cetera Et Cetera Limited**

### **Notes to the Unaudited Financial Statements for the Period from 21 May 2020 to 31 May 2021**

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% Reducing balance

#### **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.

#### **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 directors) during the period, was 1.

# Cetera Et Cetera Limited

## Notes to the Unaudited Financial Statements for the Period from 21 May 2020 to 31 May 2021

### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
Additions	17,072	17,072
At 31 May 2021	17,072	17,072
<b>Depreciation</b>		
Charge for the period	4,268	4,268
At 31 May 2021	4,268	4,268
<b>Carrying amount</b>		
At 31 May 2021	12,804	12,804

### 5 Debtors

	2021 £
Trade debtors	31,320
	31,320

### 6 Creditors

Creditors: amounts falling due within one year

	2021 £
<b>Due within one year</b>	
Trade creditors	520
Taxation and social security	4,682
Other creditors	26,428
	31,630

### 7 Share capital

Allotted, called up and fully paid shares

# Cetera Et Cetera Limited

## Notes to the Unaudited Financial Statements for the Period from 21 May 2020 to 31 May 2021

	2021	
	No.	£
Ordinary Shares of £1 each	2	2



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.