

**CNTNR PARTNERS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

CNTNR PARTNERS LIMITED
Unaudited Financial Statements
For The Year Ended 31 December 2023

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CNTNR PARTNERS LIMITED
Balance Sheet
As At 31 December 2023

Registered number: 13623810

		31 December 2023		31 December 2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		466		410
			466		410
CURRENT ASSETS					
Stocks	5	499,319		744,317	
Debtors	6	1,494,806		703,674	
Cash at bank and in hand		268,811		427,967	
		2,262,936		1,875,958	
Creditors: Amounts Falling Due Within One Year	7	(1,663,602)		(1,616,628)	
NET CURRENT ASSETS (LIABILITIES)			599,334		259,330
TOTAL ASSETS LESS CURRENT LIABILITIES			599,800		259,740
NET ASSETS			599,800		259,740
CAPITAL AND RESERVES					
Called up share capital	8		10		10
Share premium account			50,000		50,000
Profit and Loss Account			549,790		209,730
SHAREHOLDERS' FUNDS			599,800		259,740

CNTNR PARTNERS LIMITED
Balance Sheet (continued)
As At 31 December 2023

For the year ending 31 December 2023 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Simon Bateman

Director

15/03/2024

The notes on pages 3 to 5 form part of these financial statements.

CNTNR PARTNERS LIMITED
Notes to the Financial Statements
For The Year Ended 31 December 2023

1. General Information

CNTNR PARTNERS LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 13623810. The registered office is Kings Head House, 15 London End, Beaconsfield, HP9 2HN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% Reducing balance
Computer Equipment	33% Straight line

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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CNTNR PARTNERS LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

2.6. Taxation - continued

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2022: 1)

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2023	-	615	615
Additions	348	-	348
As at 31 December 2023	348	615	963
Depreciation			
As at 1 January 2023	-	205	205
Provided during the period	87	205	292
As at 31 December 2023	87	410	497
Net Book Value			
As at 31 December 2023	261	205	466
As at 1 January 2023	-	410	410

5. Stocks

	31 December 2023	31 December 2022
	£	£
Stock	499,319	744,317
	499,319	744,317

6. Debtors

	31 December 2023	31 December 2022
	£	£
Due within one year		
Trade debtors	1,494,796	703,664
Directors' loan accounts	10	10
	1,494,806	703,674

CNTNR PARTNERS LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

7. Creditors: Amounts Falling Due Within One Year

	31 December 2023	31 December 2022
	£	£
Trade creditors	1,408,654	1,435,025
Corporation tax	105,276	49,799
VAT	132,572	124,604
Accruals and deferred income	17,100	7,200
	<u>1,663,602</u>	<u>1,616,628</u>

8. Share Capital

	31 December 2023	31 December 2022
	£	£
Allotted, Called up and fully paid	<u>10</u>	<u>10</u>

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 January 2023	Amounts advanced	Amounts repaid	Amounts written off	As at 31 December 2023
	£	£	£	£	£
Mr Simon Bateman	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>

The above loan is unsecured, interest free and repayable on demand.

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.