

**REGISTERED NUMBER: 05307550 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended**  
**31 December 2017**  
**for**  
**C Barber Limited**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP



**C Barber Limited (Registered number: 05307550)**

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for the Year Ended 31 December 2017**

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**C Barber Limited**

**Company Information  
for the Year Ended 31 December 2017**

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**DIRECTOR:** C Barber

**SECRETARY:** C Barber

**REGISTERED OFFICE:** 13 Park Street  
Leamington Spa  
Warwickshire  
CV32 4QN

**REGISTERED NUMBER:** 05307550 (England and Wales)

**ACCOUNTANTS:** The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP



**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
C Barber Limited**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of C Barber Limited for the year ended 31 December 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of C Barber Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of C Barber Limited and state those matters that we have agreed to state to the director of C Barber Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than C Barber Limited and its director for our work or for this report.

It is your duty to ensure that C Barber Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of C Barber Limited. You consider that C Barber Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of C Barber Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

3 August 2018





**C Barber Limited (Registered number: 05307550)****Balance Sheet  
31 December 2017**

	Notes	31.12.17		31.12.16	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>79,262</b>		38,890
<b>CURRENT ASSETS</b>					
Debtors	5	<b>58,093</b>		45,549	
Cash at bank and in hand		<u>152</u>		<u>14,631</u>	
		<b>58,245</b>		<u>60,180</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>101,512</u>		<u>84,141</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(43,267)</b>		<b>(23,961)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>35,995</b>		14,929
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<b>(29,359)</b>		(11,385)
<b>PROVISIONS FOR LIABILITIES</b>			<b>(5,669)</b>		<b>(2,669)</b>
<b>NET ASSETS</b>			<u><b>967</b></u>		<u><b>875</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		<b>100</b>		100
Retained earnings			<u><b>867</b></u>		<u>775</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>967</b></u>		<u><b>875</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections
- (a) 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with
  - (b) the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.



**C Barber Limited (Registered number: 05307550)**

**Balance Sheet - continued**  
**31 December 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 3 August 2018 and were signed by:

C Barber - Director



**C Barber Limited (Registered number: 05307550)**

**Notes to the Financial Statements  
for the Year Ended 31 December 2017**

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**1. STATUTORY INFORMATION**

C Barber Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

It is recognised when the order of the goods are placed.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Alterations to leasehold property -	as specified in the terms of the lease
Fixtures and fittings	- 33% on cost and 10% on cost
Equipment	- 33% on cost, 20% on cost and 10% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.



**C Barber Limited (Registered number: 05307550)****Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017****2. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Operating leases**

Rentals applicable to operating leases are charged against profits on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2016 - 10) .

**4. TANGIBLE FIXED ASSETS**

	Alterations to leasehold property £	Fixtures and fittings £	Equipment £	Totals £
<b>COST</b>				
At 1 January 2017	29,255	4,112	26,908	60,275
Additions	29,716	3,390	16,967	50,073
Disposals	-	-	(213)	(213)
At 31 December 2017	<u>58,971</u>	<u>7,502</u>	<u>43,662</u>	<u>110,135</u>
<b>DEPRECIATION</b>				
At 1 January 2017	5,206	1,852	14,327	21,385
Charge for year	5,568	570	3,485	9,623
Eliminated on disposal	-	-	(135)	(135)
At 31 December 2017	<u>10,774</u>	<u>2,422</u>	<u>17,677</u>	<u>30,873</u>
<b>NET BOOK VALUE</b>				
At 31 December 2017	<u>48,197</u>	<u>5,080</u>	<u>25,985</u>	<u>79,262</u>
At 31 December 2016	<u>24,049</u>	<u>2,260</u>	<u>12,581</u>	<u>38,890</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN  
ONE YEAR**

	31.12.17 £	31.12.16 £
Trade debtors	48,374	34,475
Prepayments	<u>9,719</u>	<u>11,074</u>
	<u>58,093</u>	<u>45,549</u>





**C Barber Limited (Registered number: 05307550)****Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017****6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.17</b>	31.12.16
	£	£
Bank loans and overdrafts	<b>18,573</b>	-
Other loans	<b>18,769</b>	12,819
Trade creditors	<b>29,737</b>	18,897
Corporation tax	<b>2,570</b>	17,413
Social security and other taxes	<b>7,208</b>	2,578
VAT	<b>14,666</b>	11,467
Other creditors	<b>4,397</b>	2,479
Directors' current accounts	<b>3,017</b>	15,797
Accrued expenses	<b>2,575</b>	2,691
	<b><u>101,512</u></b>	<b><u>84,141</u></b>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.12.17</b>	31.12.16
	£	£
Other loans - 2-5 years	<b><u>29,359</u></b>	<b><u>11,385</u></b>

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>31.12.17</b>	31.12.16
	£	£
Bank overdraft	<b>18,573</b>	-
Other loans	<b><u>48,128</u></b>	<b><u>24,204</u></b>
	<b><u>66,701</u></b>	<b><u>24,204</u></b>

The bank overdraft is secured by way of a fixed and floating charge over the property and other assets. There is also a personal guarantee given by the director, Mr C Barber, in respect of the bank overdraft.

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>31.12.17</b>	31.12.16
			£	£
100	Ordinary	£1	<b><u>100</u></b>	<b><u>100</u></b>

**10. FINANCIAL COMMITMENTS**

At the balance sheet date the company had total future commitments of £139,115 (2016: £164,975).



**C Barber Limited (Registered number: 05307550)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017**

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**11. GOING CONCERN**

The financial statements have been prepared on the basis that the company is a going concern. The director has agreed to continue his support.



