

Registered number  
05743051

Tomkat Leisure Ltd

Report and Accounts

31 July 2021

**Tomkat Leisure Ltd**  
**Company Information**

**Director**

Mrs. J Shone

**Accountants**

Abell Morliss International Limited

128 Cannon Workshops

Cannon Drive

London E14 4AS

**Registered office**

128 Cannon Workshops

Cannon Drive

London E14 4AS

**Registered number**

05743051

**Tomkat Leisure Ltd**  
**Accountants' Report**

for the year ended 31 July 2021

**Accountants' report to the director of**  
**Tomkat Leisure Ltd**

You consider that the company is exempt from an audit for the year ended 31 July 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Abell Morliss International Limited  
*Chartered Accountants*

128 Cannon Workshops  
Cannon Drive  
London E14 4AS

4 July 2022

**Tomkat Leisure Ltd****Registered number:** 05743051**Balance Sheet****as at 31 July 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	2,844	3,555
<b>Creditors: amounts falling due within one year</b>	4	(5,379)	(4,899)
<b>Net current liabilities</b>		(5,379)	(4,899)
<b>Net liabilities</b>		<u>(2,535)</u>	<u>(1,344)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(2,635)	(1,444)
<b>Shareholder's funds</b>		<u>(2,535)</u>	<u>(1,344)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs. J Shone

Director

Approved by the board on 4 July 2022

**Tomkat Leisure Ltd**  
**Notes to the Accounts**  
**for the year ended 31 July 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax

rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

### **3 Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 August 2020	13,124
At 31 July 2021	<u>13,124</u>
<b>Depreciation</b>	
At 1 August 2020	9,569
Charge for the year	711
At 31 July 2021	<u>10,280</u>
<b>Net book value</b>	
At 31 July 2021	<u>2,844</u>
At 31 July 2020	3,555

<b>4 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxes and social security costs	(505)	(394)
Other creditors	<u>5,884</u>	<u>5,293</u>
	<u>5,379</u>	<u>4,899</u>

### **5 Other information**

Tomkat Leisure Ltd is a private company limited by shares and incorporated in England. Its registered office is:  
 128 Cannon Workshops  
 Cannon Drive  
 London E14 4AS

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.