

Registered number

10174507

CASTORPOLLUX LTD

Filleted Accounts

31 May 2017

CASTORPOLLUX LTD**Registered number:** 10174507**Balance Sheet****as at 31 May 2017**

	Notes	2017
		£
Fixed assets		
Tangible assets	2	2,016
Current assets		
Cash at bank and in hand		175
Creditors: amounts falling due within one year	3	(829)
Net current liabilities		(654)
Net assets		<u>1,362</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		1,262
Shareholder's funds		<u>1,362</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 his 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.

Mikheil Bendeliani

Director

Approved by the board on 1 February 2018

CASTORPOLLUX LTD

Notes to the Accounts

for the period from 11 May 2016 to 31 May 2017

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. Turnover includes revenue earned from the 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.

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, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment over 5 years

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. 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.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
Additions	2,520
At 31 May 2017	<u>2,520</u>
Depreciation	
Charge for the period	504
At 31 May 2017	<u>504</u>

Net book value

At 31 May 2017

2,016

3 Creditors: amounts falling due within one year**2017****£**

Taxation and social security costs

61

Other creditors

768

829

4 Controlling party

The company was under the ultimate control of its director by virtue of his ownership of the company's entire issued share capital.

5 Other information

CASTORPOLLUX LTD is a private company limited by shares and incorporated in England. Its registered office is:

20 Apple Close

Snodland

Kent

ME6 5JP

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.