

**REGISTERED NUMBER: 07096491 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
KAUTO LTD**

**KAUTO LTD (REGISTERED NUMBER: 07096491)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	<b>Page</b>
<b>Company Information</b>	1
<b>Statement of Financial Position</b>	2
<b>Notes to the Financial Statements</b>	4

**KAUTO LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**DIRECTORS:** W Kemp  
K M Kemp

**REGISTERED OFFICE:** 1349/1353 London Road  
Leigh-on-Sea  
Essex  
SS9 2AB

**REGISTERED NUMBER:** 07096491 (England and Wales)

**ACCOUNTANTS:** CKS Accountancy Limited  
1349/1353 London Road  
Leigh-on-Sea  
Essex  
SS9 2AB

**KAUTO LTD (REGISTERED NUMBER: 07096491)**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		909		1,673
<b>CURRENT ASSETS</b>					
Debtors	5	19,794		5,859	
Cash at bank		<u>32,747</u>		<u>29,215</u>	
		52,541		35,074	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>39,741</u>		<u>29,114</u>	
<b>NET CURRENT ASSETS</b>			<u>12,800</u>		<u>5,960</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			13,709		7,633
<b>PROVISIONS FOR LIABILITIES</b>			<u>173</u>		<u>318</u>
<b>NET ASSETS</b>			<u><u>13,536</u></u>		<u><u>7,315</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings	8		<u>13,436</u>		<u>7,215</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>13,536</u></u>		<u><u>7,315</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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.

The notes form part of these financial statements

**KAUTO LTD (REGISTERED NUMBER: 07096491)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2022**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 24 May 2023 and were signed on its behalf by:

W Kemp - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

1. **STATUTORY INFORMATION**

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

**Turnover**

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

**Tangible fixed assets**

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

**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 statement of financial position date.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2).

4. **PROPERTY, PLANT AND EQUIPMENT**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>4,939</u>
<b>DEPRECIATION</b>	
At 1 January 2022	3,266
Charge for year	<u>764</u>
At 31 December 2022	<u>4,030</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>909</u>
At 31 December 2021	<u>1,673</u>

**KAUTO LTD (REGISTERED NUMBER: 07096491)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>5.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2022</b>	<b>2021</b>
				£	£
	Trade debtors			19,350	-
	PAYE Debtor			-	9
	Prepayments and accrued income			444	5,850
				<u>19,794</u>	<u>5,859</u>
<b>6.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2022</b>	<b>2021</b>
				£	£
	Tax			12,747	11,472
	Social security and other taxes			2,044	2,044
	VAT			12,643	8,261
	Directors' loan accounts			11,011	6,137
	Accrued expenses			1,296	1,200
				<u>39,741</u>	<u>29,114</u>
<b>7.</b>	<b>CALLED UP SHARE CAPITAL</b>				
	<b>Allotted, issued and fully paid:</b>				
	<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>	<b>2022</b>	<b>2021</b>
				£	£
	100	Ordinary	£1	<u>100</u>	<u>100</u>
<b>8.</b>	<b>RESERVES</b>				<b>Retained earnings</b>
					£
	At 1 January 2022				7,215
	Profit for the year				53,721
	Dividends				<u>(47,500)</u>
	At 31 December 2022				<u>13,436</u>

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.