

REGISTERED NUMBER: 02946773 (England and Wales)

Theo Bear Trading Company Limited

Unaudited Financial Statements For The Year Ended 31 March 2018



Contents of the Financial Statements
For The Year Ended 31 March 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Theo Bear Trading Company Limited

Company Information
For The Year Ended 31 March 2018

DIRECTORS:

Mr P Firth
Mr N J Bishop
Dr J MacDonald
Mr J Warner
Ms S Jones
Ms S Shearer
Professor D Barnett

SECRETARY:

Mr D Edwards

REGISTERED OFFICE:

The Children's Hospital Charity
Western Bank
Sheffield
South Yorkshire
S10 2TH

REGISTERED NUMBER:

02946773 (England and Wales)

ACCOUNTANTS:

Allotts Business Services Ltd
Chartered Accountants
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Theo Bear Trading Company Limited (Registered number: 02946773)

Balance Sheet
31 March 2018

	Notes	2018 £	2017 as restated £
CURRENT ASSETS			
Stocks		3,700	1,490
Debtors	3	23,885	1,544
Cash in hand		44,416	488,328
		<u>72,001</u>	<u>491,362</u>
CREDITORS			
Amounts falling due within one year	4	27,630	6,554
		<u>44,371</u>	<u>484,808</u>
NET CURRENT ASSETS			
		<u>44,371</u>	<u>484,808</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>44,371</u>	<u>484,808</u>
CAPITAL AND RESERVES			
Called up share capital	5	3,000	3,000
Retained earnings	6	41,371	481,808
		<u>44,371</u>	<u>484,808</u>
SHAREHOLDERS' FUNDS		<u>44,371</u>	<u>484,808</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 17th December 2018 and were signed on its behalf by:



.....
Mr P Firth - Director

The notes form part of these financial statements

Theo Bear Trading Company Limited (Registered number: 02946773)

Notes to the Financial Statements
For The Year Ended 31 March 2018

1. STATUTORY INFORMATION

Theo Bear Trading Company 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 represents:

- a) the invoiced value of goods supplied in the United Kingdom excluding value added tax; and
- b) amounts receivable from auctions, donations and sponsorships relating to fundraising activities.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 tax

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.

Going concern

The financial statements have been prepared on a going concern basis.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017 as restated
	£	£
Trade debtors	23,885	796
Amounts owed by group undertakings	-	748
	<u>23,885</u>	<u>1,544</u>

Theo Bear Trading Company Limited (Registered number: 02946773)

Notes to the Financial Statements - continued
For The Year Ended 31 March 2018

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017 as restated
	£	£
Trade creditors	91	1,374
Amounts owed to group undertakings	21,379	-
Social security and other taxes	5,160	4,180
Accrued expenses	1,000	1,000
	<u>27,630</u>	<u>6,554</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2018	2017 as restated
Number:	Class:	Nominal value:	£	£
3,000	Ordinary shares	1.00	<u>3,000</u>	<u>3,000</u>

6. RESERVES

	Retained earnings £
At 1 April 2017	481,808
Profit for the year	31,083
Gift Aid distribution	(471,520)
At 31 March 2018	<u>41,371</u>

7. CONTROL

The ultimate parent company is the Children's Hospital Charity, a company registered in England and Wales, with a registered office address of The Children's Hospital Charity, Western Bank, Sheffield, S10 2TH. Consolidated financial statements are available at Companies House.