

**REGISTERED NUMBER: 01465721 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 December 2018

for

Calder Cad Limited

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for the Year Ended 31 December 2018

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Balance Sheet  
31 December 2018

|                                              | Notes | 31.12.18<br>£  | £               | 31.12.17<br>£  | £               |
|----------------------------------------------|-------|----------------|-----------------|----------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |                |                 |                |                 |
| Tangible assets                              | 4     |                | 337,964         |                | 379,782         |
| <b>CURRENT ASSETS</b>                        |       |                |                 |                |                 |
| Stocks                                       |       | 97,267         |                 | 5,141          |                 |
| Debtors                                      | 5     | 845,449        |                 | 895,135        |                 |
| Cash at bank                                 |       | <u>95,612</u>  |                 | <u>145,437</u> |                 |
|                                              |       | 1,038,328      |                 | 1,045,713      |                 |
| <b>CREDITORS</b>                             |       |                |                 |                |                 |
| Amounts falling due within one year          | 6     | <u>751,611</u> |                 | <u>718,291</u> |                 |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>286,717</u>  |                | <u>327,422</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 624,681         |                | 707,204         |
| <b>CREDITORS</b>                             |       |                |                 |                |                 |
| Amounts falling due after more than one year | 7     |                | (84,908)        |                | (121,038)       |
| <b>PROVISIONS FOR LIABILITIES</b>            | 8     |                | <u>(60,588)</u> |                | <u>(67,738)</u> |
| <b>NET ASSETS</b>                            |       |                | <u>479,185</u>  |                | <u>518,428</u>  |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                 |                |                 |
| Called up share capital                      |       |                | 30              |                | 30              |
| Retained earnings                            |       |                | <u>479,155</u>  |                | <u>518,398</u>  |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>479,185</u>  |                | <u>518,428</u>  |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 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.
- (b)

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 17 September 2019 and were signed on its behalf by:

A R J Foster - Director

Notes to the Financial Statements  
for the Year Ended 31 December 2018

1. **STATUTORY INFORMATION**

Calder Cad Limited is a private company, limited by shares, registered in England. Its registered office is Prospect Court, Prospect Street, Bradford, Yorkshire, BD4 7AH and its registered number is 01465721.

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**

Turnover represents the value of goods and services provided during the year, excluding VAT.

**Tangible fixed assets**

Depreciation is provided to write off tangible fixed assets over their estimated useful life at the following annual rates : improvements to property - 10% straight line ; motor vehicles - 25% reducing balance ; plant & machinery - 10% reducing balance in proportion to the length of ownership in the year except the paver which is at 15% pa.

**Work in progress**

Valued at the lower of cost and net realisable value after allowance for irrecoverable or slow moving work.

**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 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution scheme. Company contributions to the scheme are charged to the profit and loss account as incurred.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 31 (2017 - 30 ) .

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

4. **TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-----------------------------|----------------------------------|------------------------|----------------|
| <b>COST</b>           |                           |                             |                                  |                        |                |
| At 1 January 2018     | 39,557                    | 702,151                     | 2,795                            | 152,833                | 897,336        |
| Additions             | -                         | 4,795                       | -                                | -                      | 4,795          |
| At 31 December 2018   | <u>39,557</u>             | <u>706,946</u>              | <u>2,795</u>                     | <u>152,833</u>         | <u>902,131</u> |
| <b>DEPRECIATION</b>   |                           |                             |                                  |                        |                |
| At 1 January 2018     | 39,557                    | 406,545                     | 2,180                            | 69,272                 | 517,554        |
| Charge for year       | -                         | 29,621                      | 279                              | 16,713                 | 46,613         |
| At 31 December 2018   | <u>39,557</u>             | <u>436,166</u>              | <u>2,459</u>                     | <u>85,985</u>          | <u>564,167</u> |
| <b>NET BOOK VALUE</b> |                           |                             |                                  |                        |                |
| At 31 December 2018   | <u>-</u>                  | <u>270,780</u>              | <u>336</u>                       | <u>66,848</u>          | <u>337,964</u> |
| At 31 December 2017   | <u>-</u>                  | <u>295,606</u>              | <u>615</u>                       | <u>83,561</u>          | <u>379,782</u> |

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

|               |                |                |
|---------------|----------------|----------------|
|               | 31.12.18<br>£  | 31.12.17<br>£  |
| Trade debtors | 788,247        | 795,190        |
| Other debtors | <u>57,202</u>  | <u>99,945</u>  |
|               | <u>845,449</u> | <u>895,135</u> |

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              |                |                |
|------------------------------|----------------|----------------|
|                              | 31.12.18<br>£  | 31.12.17<br>£  |
| Hire purchase contracts      | 34,880         | 77,976         |
| Trade creditors              | 524,145        | 540,866        |
| Taxation and social security | 67,470         | 41,768         |
| Other creditors              | <u>125,116</u> | <u>57,681</u>  |
|                              | <u>751,611</u> | <u>718,291</u> |

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

|                         |               |                |
|-------------------------|---------------|----------------|
|                         | 31.12.18<br>£ | 31.12.17<br>£  |
| Hire purchase contracts | <u>84,908</u> | <u>121,038</u> |

8. **PROVISIONS FOR LIABILITIES**

|              |               |               |
|--------------|---------------|---------------|
|              | 31.12.18<br>£ | 31.12.17<br>£ |
| Deferred tax | <u>60,588</u> | <u>67,738</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2018

8. **PROVISIONS FOR LIABILITIES - continued**

|                                        |                 |
|----------------------------------------|-----------------|
|                                        | Deferred<br>tax |
|                                        | £               |
| Balance at 1 January 2018              | 67,738          |
| Credit to Income Statement during year | <u>(7,150)</u>  |
| Balance at 31 December 2018            | <u>60,588</u>   |

9. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

At the year end a director owed the company £14,545.

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.