REGISTERED NUMBER: 01465721 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Calder C.a.d. Limited

Contents of the Financial Statements for the Year Ended 31 December 2022

	Page
Balance Sheet	1
Notes to the Financial Statements	3

Balance Sheet
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Tangible assets	4		732,951		554,783
CURRENT ASSETS					
Stocks	5	-		11,818	
Debtors	6	973,941		1,006,120	
Cash at bank		300,790		203,951	
		1,274,731		1,221,889	
CREDITORS					
Amounts falling due within one year	7	968,188		909,566	
NET CURRENT ASSETS			306,543		312,323
TOTAL ASSETS LESS CURRENT LIABILITIES			1,039,494		867,106
CREDITORS					
Amounts falling due after more than one year	8		(262,871)		(236,599)
PROVISIONS FOR LIABILITIES	10		(183,238)		(105,409)
NET ASSETS			593,385		525,098
CAPITAL AND RESERVES					
Called up share capital	11		30		30
Retained earnings	12		593,355		525,068
SHAREHOLDERS' FUNDS			593,385		525,098

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

continued...

Balance Sheet - continued
31 December 2022

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26 September 2023 and were signed on its behalf by:

A R J Foster - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Calder C.a.d. Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 01465721

Registered office: Prospect Court
Prospect Street
Bradford
West Yorkshire
BD4 7AH

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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 Statement of Income and Retained Earnings, 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 24 (2021 - 30) .

continued...

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2022	39,557	861,948	26,019	307,020	1,234,544
Additions	-	54,875	4,044	209,442	268,361
At 31 December 2022	39,557	916,823	30,063	516,462	1,502,905
DEPRECIATION					
At 1 January 2022	39,557	488,921	12,943	138,340	679,761
Charge for year	-	41,577	3,454	45,162	90,193
At 31 December 2022	39,557	530,498	16,397	183,502	769,954
NET BOOK VALUE					
At 31 December 2022	-	386,325	13,666	332,960	732,951
At 31 December 2021	-	373,027	13,076	168,680	554,783

5. STOCKS

	31.12.22 £	31.12.21 £
Work-in-progress	-	11,818

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade debtors	850,770	943,425
VAT	98,171	62,695
Prepayments	25,000	-
	973,941	1,006,120

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Bank loans and overdrafts	36,364	33,333
Hire purchase contracts	95,966	77,385
Trade creditors	679,657	608,259
Tax	1,817	12,100
Social security and other taxes	41,943	42,244
Other creditors	15,031	12,289
Directors Loan Accounts	4,753	4,334
Accrued expenses	92,657	119,622
	968,188	909,566

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22 £	31.12.21 £
Bank loans - 1-5 years	87,879	127,273
Hire purchase contracts	174,992	109,326
	262,871	236,599

continued...

9. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.22	31.12.21
	£	£
Bank loans	124,243	160,606
Hire purchase contracts	270,958	186,711
	395,201	347,317

10. PROVISIONS FOR LIABILITIES

	31.12.22	31.12.21
	£	£
Deferred tax	183,238	105,409

	Deferred tax
	£
Balance at 1 January 2022	105,409
Provided during year	77,829
Balance at 31 December 2022	183,238

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.22	31.12.21
			£	£
30	Ordinary	£1	30	30

12. RESERVES

	Retained earnings
	£
At 1 January 2022	525,068
Profit for the year	188,287
Dividends	(120,000)
At 31 December 2022	593,355

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.