

Financial Statements for the Year Ended 31 March 2021

for

Calcom Holdings Limited

Contents of the Financial Statements  
for the Year Ended 31 March 2021

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

**DIRECTORS:**

A J Clark  
Mrs N T Clark

**REGISTERED OFFICE:**

The Old Workshop  
Hortham Farm  
Hortham Lane  
Almondsbury  
BS32 4JW

**REGISTERED NUMBER:**

03740662 (England and Wales)

**ACCOUNTANTS:**

Coben Associates  
Accountants  
2nd Floor  
3 The Plain  
Thornbury  
Bristol  
BS35 2AG

Balance Sheet  
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		20,837		20,504
<b>CURRENT ASSETS</b>					
Stocks		9,571		105,410	
Debtors	5	180,985		172,451	
Cash at bank and in hand		<u>63,121</u>		<u>23,086</u>	
		253,677		300,947	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>126,567</u>		<u>208,285</u>	
<b>NET CURRENT ASSETS</b>			<u>127,110</u>		<u>92,662</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			147,947		113,166
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>50,000</u>		<u>31,699</u>
<b>NET ASSETS</b>			<u>97,947</u>		<u>81,467</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>97,847</u>		<u>81,367</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>97,947</u>		<u>81,467</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 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 12 August 2021 and were signed on its behalf by:

A J Clark - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2021

1. **STATUTORY INFORMATION**

Calcom Holdings 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 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 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**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 (2020 - 2) .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 4. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2020	6,008	61,901	39,136
Additions	-	-	1,928
Disposals	-	-	-
At 31 March 2021	<u>6,008</u>	<u>61,901</u>	<u>41,064</u>
<b>DEPRECIATION</b>			
At 1 April 2020	-	56,984	35,364
Charge for year	-	983	1,140
Eliminated on disposal	-	-	-
At 31 March 2021	<u>-</u>	<u>57,967</u>	<u>36,504</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>6,008</u>	<u>3,934</u>	<u>4,560</u>
At 31 March 2020	<u>6,008</u>	<u>4,917</u>	<u>3,772</u>

  

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	8,000	44,273	159,318
Additions	-	2,747	4,675
Disposals	(8,000)	-	(8,000)
At 31 March 2021	<u>-</u>	<u>47,020</u>	<u>155,993</u>
<b>DEPRECIATION</b>			
At 1 April 2020	7,892	38,574	138,814
Charge for year	-	2,111	4,234
Eliminated on disposal	(7,892)	-	(7,892)
At 31 March 2021	<u>-</u>	<u>40,685</u>	<u>135,156</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>6,335</u>	<u>20,837</u>
At 31 March 2020	<u>108</u>	<u>5,699</u>	<u>20,504</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Computer equipment £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>5,146</u>
<b>DEPRECIATION</b>	
At 1 April 2020	5,077
Charge for year	<u>17</u>
At 31 March 2021	<u>5,094</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>52</u>
At 31 March 2020	<u>69</u>

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

	31.3.21 £	31.3.20 £
Trade debtors	177,384	58,986
Other debtors	<u>3,601</u>	<u>113,465</u>
	<u>180,985</u>	<u>172,451</u>

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

	31.3.21 £	31.3.20 £
Trade creditors	47,544	153,345
Taxation and social security	62,362	22,265
Other creditors	<u>16,661</u>	<u>32,675</u>
	<u>126,567</u>	<u>208,285</u>

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

	31.3.21 £	31.3.20 £
Other creditors	<u>50,000</u>	<u>31,699</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.