

Company Registration No. 02983942 (England and Wales)

Calda-Morley Limited
Annual report and financial statements
for the year ended 30 April 2023
PAGES FOR FILING WITH REGISTRAR

Calda-Morley Limited

Contents

| | Page |
|-----------------------------------|-------------|
| Director's report | |
| Statement of financial position | 1 - 2 |
| Notes to the financial statements | 3 - 4 |

Calda-Morley Limited
Statement Of Financial Position
as at 30 April 2023

| | | 2023 | | 2022 | |
|----------------------------------------------------------------|-------|------------------|----------------|------------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 3 | | 77,573 | | 86,528 |
| Current assets | | | | | |
| Stocks | | 21,285 | | 16,547 | |
| Debtors | | 267,283 | | 279,671 | |
| Cash at bank and in hand | | 139,100 | | 162,859 | |
| | | <u>427,668</u> | | <u>459,077</u> | |
| Creditors: amounts falling due within one year | | <u>(202,175)</u> | | <u>(258,061)</u> | |
| Net current assets | | | 225,493 | | 201,016 |
| Total assets less current liabilities | | | 303,066 | | 287,544 |
| Creditors: amounts falling due after more than one year | | | (49,522) | | (63,586) |
| Net assets | | | <u>253,544</u> | | <u>223,958</u> |
| Capital and reserves | | | | | |
| Called up share capital | 4 | | 100 | | 100 |
| Capital redemption reserve | | | 100 | | 100 |
| Profit and loss reserves | | | 253,344 | | 223,758 |
| Total equity | | | <u>253,544</u> | | <u>223,958</u> |

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The director of the company has elected not to include a copy of the income statement within the financial statements.

Calda-Morley Limited

Statement Of Financial Position (continued)

as at 30 April 2023

For the financial year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 12 June 2023

D S Sullivan
Director

Company Registration No. 02983942

Calda-Morley Limited

Notes to the financial statements for the year ended 30 April 2023

1 Accounting policies

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company.

The financial statements have been prepared under the historical cost convention, the principal accounting policies adopted are set out below.

Turnover

Turnover represents the amount derived from the provision of goods and services falling within the company's activities after deduction of trade discounts and value added tax. Turnover is recognised on supply of goods to the customer.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|------------------------------|
| Fixtures and fittings | - 20% reducing balance basis |
| Motor vehicles | - 25% reducing balance basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Stocks

Stock is valued at the lower of cost and net realisable value.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme.

Government grants

Government grants relate to Coronavirus Job Retention Scheme (CJRS) funding of staff who have been furloughed due to Covid-19. These revenue-based grants are recognised over the same period in which the related costs are incurred.

Calda-Morley Limited

Notes to the financial statements (continued) for the year ended 30 April 2023

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 7 (2022 - 7).

3 Tangible fixed assets

| | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|-------------------------------|------------------------|------------|
| Cost | | | |
| At 1 May 2022 | 25,039 | 98,195 | 123,234 |
| Additions | - | 19,366 | 19,366 |
| Disposals | - | (8,300) | (8,300) |
| At 30 April 2023 | 25,039 | 109,261 | 134,300 |
| Depreciation and impairment | | | |
| At 1 May 2022 | 24,218 | 12,477 | 36,695 |
| Depreciation charged in the year | 180 | 23,396 | 23,576 |
| Eliminated in respect of disposals | - | (3,544) | (3,544) |
| At 30 April 2023 | 24,398 | 32,329 | 56,727 |
| Carrying amount | | | |
| At 30 April 2023 | 641 | 76,932 | 77,573 |
| At 30 April 2022 | 810 | 85,718 | 86,528 |

4 Called up share capital

| | 2023 £ | 2022 £ |
|-----------------------------------------------------|-----------|-----------|
| Ordinary share capital | | |
| Alloted, issued and fully paid equity shares | | |
| 50 Ordinary A shares of £1 each | 50 | 50 |
| 50 Ordinary B shares of £1 each | 50 | 50 |
| | 100 | 100 |

5 Company information

Calda-Morley Limited is a private company limited by shares incorporated in England and Wales. The registered office is 285 (Rear) Dewsbury Road, Wakefield, West Yorkshire, WF2 9DD.

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.