

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

FOR

CCA 3D LIMITED

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FOR THE YEAR ENDED 31 JULY 2022**

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**CCA 3D LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2022**

**DIRECTOR:** C Casey

**REGISTERED OFFICE:** 6 Churchfield Road  
Walton-on-Thames  
Surrey  
KT12 2TF

**REGISTERED NUMBER:** 03358649 (England and Wales)

**ACCOUNTANTS:** LEES  
Chartered Certified Accountants  
Ingram House  
Meridian Way  
Norwich  
Norfolk  
NR7 0TA

**BALANCE SHEET**  
**31 JULY 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>6,585</u>		<u>6,164</u>
			6,585		6,164
<b>CURRENT ASSETS</b>					
Debtors	6	160,263		62,660	
Cash at bank and in hand		<u>5,239</u>		<u>49,629</u>	
		165,502		112,289	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>63,736</u>		<u>16,241</u>	
<b>NET CURRENT ASSETS</b>			<u>101,766</u>		<u>96,048</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			108,351		102,212
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>37,082</u>		<u>46,806</u>
<b>NET ASSETS</b>			<u>71,269</u>		<u>55,406</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>71,169</u>		<u>55,306</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>71,269</u>		<u>55,406</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 April 2023 and were signed by:

C Casey - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

**1. STATUTORY INFORMATION**

CCA 3D 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.

The financial statements are presented in Sterling, which is the functional currency of the company and rounded to the nearest £.

**Turnover**

Turnover represents the fair value of services provided during the year. Turnover is recognised as contract activity progresses and the right to consideration is earned. Fair value reflects the amount expected to be recoverable from clients. Unbilled turnover on individual contracts is included as accrued income within other debtors.

**Intangible assets**

Goodwill, being the amount paid in connection with the acquisition of a business, is amortised evenly over its estimated useful life. The goodwill was fully amortised in July 2008.

**Tangible assets**

Tangible assets are recorded at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of fixed assets, less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purposes are as follows:

Equipment - 15% reducing balance

**Government grants**

Government grants are recognised when there is reasonable assurance that the grant conditions will be met and the grant will be received. These grants are recognised within other operating income on a systematic basis over the periods in which the related costs towards which they are intended to compensate are recognised as expenses.

**Coronavirus Job Retention Scheme (CJRS)**

Grants received in relation to the Coronavirus Job Retention Scheme are accounted for on the accruals basis once the related payroll return has been submitted.

**Bounce Back Loan Scheme (BBLs)**

Grants received in relation to the Bounce Back Loan Scheme are accounted for on the accruals basis to cover payments of interest and any other lender-levied fees due during the initial twelve month period under the loan agreement.

**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 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022

## 3. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 1 (2021 - 1) .

## 4. INTANGIBLE ASSETS

	Goodwill £
<b>COST</b>	
At 1 August 2021 and 31 July 2022	<u>6,000</u>
<b>AMORTISATION</b>	
At 1 August 2021 and 31 July 2022	<u>6,000</u>
<b>NET BOOK VALUE</b>	
At 31 July 2022	<u>-</u>
At 31 July 2021	<u>-</u>

## 5. TANGIBLE ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 August 2021	33,300
Additions	<u>1,583</u>
At 31 July 2022	<u>34,883</u>
<b>DEPRECIATION</b>	
At 1 August 2021	27,136
Charge for year	<u>1,162</u>
At 31 July 2022	<u>28,298</u>
<b>NET BOOK VALUE</b>	
At 31 July 2022	<u>6,585</u>
At 31 July 2021	<u>6,164</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	83,877	11,682
Other debtors	59,920	45,000
Directors' current accounts	8,219	-
Tax	4,986	4,986
Prepayments & accrued income	<u>3,261</u>	<u>992</u>
	<u>160,263</u>	<u>62,660</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	9,635	3,194
Trade creditors	29,548	5,045
Taxation and social security	17,612	4,085
Other creditors	6,941	3,917
	<u>63,736</u>	<u>16,241</u>

The bank loan is unsecured.

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

	2022	2021
	£	£
Bank loans	<u>37,082</u>	<u>46,806</u>

The bank loan is unsecured.

## 9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2022	2021
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

## 10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 July 2022 and 31 July 2021:

	2022	2021
	£	£
<b>C Casey</b>		
Balance outstanding at start of year	-	748
Amounts advanced	8,219	-
Amounts repaid	-	(748)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>8,219</u>	<u>-</u>

During the year interest was charged at HMRC official rates on the director's loan account whilst it was overdrawn.

## 11. RELATED PARTY DISCLOSURES

During the year the company made a further loan of £14,920 to another company controlled by the director. Interest is not being charged on the loan and the loan is repayable on demand. The total owed to the company at 31 July 2022 was £59,920 (2021 - £45,000).

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.