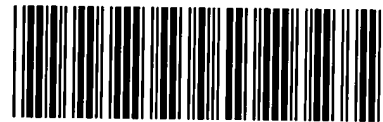


CAD 21 (Yorkshire) Limited
Filleted Unaudited Financial Statements
For the year ended
30 November 2020

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COMPANIES HOUSE

DEBERE LIMITED
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

CAD 21 (Yorkshire) Limited

Financial Statements

Year ended 30 November 2020

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CAD 21 (Yorkshire) Limited
Officers and Professional Advisers

The board of directors

Mr P G Ather
Mr C P Cartwright
Mr G M Charlton
Mr R P Crampton

Registered office

Unit 12
Berrymoor Court
Northumberland Business Park
Cramlington
Northumberland
NE23 7RZ

Business address

4100 Park Approach
Thorpe Park
Leeds
West Yorkshire
LS15 8GB

Accountants

Debere Limited
Chartered Accountants
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

Bankers

HSBC Bank plc
110 Grey Street
Newcastle upon Tyne
Tyne and Wear
NE1 6JG

CAD 21 (Yorkshire) Limited

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of CAD 21 (Yorkshire) Limited

Year ended 30 November 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CAD 21 (Yorkshire) Limited for the year ended 30 November 2020, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of CAD 21 (Yorkshire) Limited, as a body, in accordance with the terms of our engagement letter dated 13 April 2021. Our work has been undertaken solely to prepare for your approval the financial statements of CAD 21 (Yorkshire) Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CAD 21 (Yorkshire) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that CAD 21 (Yorkshire) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of CAD 21 (Yorkshire) Limited. You consider that CAD 21 (Yorkshire) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CAD 21 (Yorkshire) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



DEBERE LIMITED
Chartered Accountants

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

23 August 2021

CAD 21 (Yorkshire) Limited

Statement of Financial Position

30 November 2020

	Note	2020 £	2019 £
Current assets			
Debtors	5	564,599	829,528
Cash at bank and in hand		90,133	61,203
		<u>654,732</u>	<u>890,731</u>
Creditors: amounts falling due within one year	6	<u>362,232</u>	<u>614,331</u>
Net current assets		<u>292,500</u>	<u>276,400</u>
Total assets less current liabilities		<u>292,500</u>	<u>276,400</u>
Net assets		<u>292,500</u>	<u>276,400</u>
 Capital and reserves			
Called up share capital		200	200
Profit and loss account		<u>292,300</u>	<u>276,200</u>
Shareholders funds		<u>292,500</u>	<u>276,400</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 5 to 8 form part of these financial statements.

CAD 21 (Yorkshire) Limited

Statement of Financial Position *(continued)*

30 November 2020

These financial statements were approved by the board of directors and authorised for issue on 23 August 2021 and are signed on behalf of the board by:



Mr G M Charlton
Director

Company registration number: 07196035

The notes on pages 5 to 8 form part of these financial statements.

CAD 21 (Yorkshire) Limited
Notes to the Financial Statements
Year ended 30 November 2020

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Unit 12, Berry Moor Court, Northumberland Business Park, Cramlington, Northumberland, NE23 7RZ.

2. Statement of compliance

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.

General Information

CAD 21 (Yorkshire) Limited's principal activity is the design of buildings and production of CAD drawings.

The company is a private company limited by shares and is incorporated and domiciled in England.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

Going concern

The company meets its day-to-day working capital requirements through its bank facilities. The company's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the company should be able to operate within the level of its current facilities. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CAD 21 (Yorkshire) Limited

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

3. Accounting policies *(continued)*

Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement after following for any trade discounts due.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

CAD 21 (Yorkshire) Limited

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 13 (2019: 13).

5. Debtors

	2020	2019
	£	£
Trade debtors	30,730	194,633
Amounts owed by group undertakings and undertakings in which the company has a participating interest	530,030	631,147
Other debtors	3,839	3,748
	<u>564,599</u>	<u>829,528</u>

Short term debtors are measured at transaction price, less any impairment.

CAD 21 (Yorkshire) Limited

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

6. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	4,167	6,147
Amounts owed to group undertakings	35,000	35,000
Accruals and deferred income	79,845	335,175
Corporation tax	75,257	77,707
Social security and other taxes	155,921	147,986
Director loan accounts	12,042	12,316
	<u>362,232</u>	<u>614,331</u>

Short term creditors are measured at the transaction price.

7. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Not later than 1 year	16,239	9,257
Later than 1 year and not later than 5 years	26,364	3,962
	<u>42,603</u>	<u>13,219</u>

8. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

	2020		
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr C P Cartwright	(7,227)	274	(6,953)
Mr R P Crampton	(5,089)	-	(5,089)
	<u>(12,316)</u>	<u>274</u>	<u>(12,042)</u>
	2019		
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr C P Cartwright	(7,230)	3	(7,227)
Mr R P Crampton	(5,094)	5	(5,089)
	<u>(12,324)</u>	<u>8</u>	<u>(12,316)</u>

9. Parent company

The ultimate parent company is CAD 21 Holdings Limited, a private company limited by shares incorporated in England and Wales.