

Company registration number: 08800749

**CA Commercial Limited**  
**Unaudited filleted financial statements**  
**31 December 2021**



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# CA Commercial Limited

## Statement of Financial Position

31 December 2021

	Note	2021 £	£	2020 £	£
<b>Current Assets</b>					
Cash at Bank and in Hand		<u>-</u>		<u>-</u>	
		-		-	
<b>Creditors: amounts falling due within one year</b>	6	<u>(129,396)</u>		<u>(129,396)</u>	
<b>Net current assets</b>		<u>(129,396)</u>		<u>(129,396)</u>	
<b>Total assets less current liabilities</b>		<u>(129,396)</u>		<u>(129,396)</u>	
<b>Net assets</b>		<u><u>(129,396)</u></u>		<u><u>(129,396)</u></u>	
<b>Capital and reserves</b>					
Called up share capital			1		1
Retained earnings	7	<u>(129,397)</u>		<u>(129,397)</u>	
		<u><u>(129,396)</u></u>		<u><u>(129,396)</u></u>	

The notes on pages 3 to 5 form part of these financial statements

# CA Commercial Limited

## Statement of Financial Position (Continued)

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For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Director responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period 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.

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 FRS102. 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

These financial statements were approved by the board of directors and authorised for issue on 9<sup>th</sup> July 2022 and are signed on behalf of the board by:



Mr Stephen Scoffield  
Director

Company registration number: 08800749

# CA Commercial Limited

## Statement of Financial Position

31 December 2021

### 1. General information

The company is a private limited company limited by shares, registered in United Kingdom. The address of the registered office is 100 Berkshire Place Wharfedale Road, Winnersh, Wokingham, England, RG41 5RD

The principal activity- The company is currently dormant

### 2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis.

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

#### Going concern

The directors have assessed that the company will have adequate resources available to finance its trading and other obligations during the course of twelve months from the date of approval of these financial statements. These financial statements have therefore been prepared on a going concern basis.

#### 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.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

#### Turnover

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on dispatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

# CA Commercial Limited

## Statement of Financial Position (Continued)

31 December 2021

### **Financial instruments**

A financial asset or financial liability is recognised only when the company becomes 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 market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

### **Taxation**

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

### **Tangible assets**

Tangible fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value over the useful economic life of that asset as follows:

Plant and machinery	-33% Straight Line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and

# CA Commercial Limited

## Statement of Financial Position

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bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities.

### 4. Employee numbers

The average number of persons employed by the company during the year, including the directors, was Nil (2020 Nil).

### 5. Tangible Assets

	Plant and Equipment £	Total £
<b>Cost</b>		
At 1 January 2021 and 31 December 2021	<u>3,835</u>	<u>3,835</u>
<b>Depreciation</b>		
At 1 January 2021 and 31 December 2021	<u>3,835</u>	<u>3,835</u>
<b>Carrying amount</b>		
31 December 2021	<u>-</u>	<u>-</u>
31 December 2020	<u>-</u>	<u>-</u>

### 6. Creditors: amounts falling due within one year

	2021 £	2020 £
Amounts owed to group undertakings	<u>129,396</u>	<u>129,396</u>

### 7. Reserves

Profit and loss account records retained earnings and accumulated losses.

### 8. Related party transactions

During the year ended 31 December 2021, the company received an interest free loan from its parent company. The amount owed at the year end was £129,396 (2020: £129,396).