

REGISTERED NUMBER: 05313894 (England and Wales)

Abridged Unaudited Financial Statements for the Year Ended 30 April 2022

for

Re-Cal Limited

Re-Cal Limited (Registered number: 05313894)

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for the Year Ended 30 April 2022**

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Re-Cal Limited

**Company Information
for the Year Ended 30 April 2022**

DIRECTORS:	Mr A A Mohammed Mr P J Broad
REGISTERED OFFICE:	Unit 28 Wheelforge Way Ashburton Road West Trafford Park Manchester M17 1EH
REGISTERED NUMBER:	05313894 (England and Wales)
ACCOUNTANTS:	Litchfields 5 Luke Street London EC2A 4PX

Re-Cal Limited (Registered number: 05313894)**Abridged Balance Sheet
30 April 2022**

	Notes	30.4.22 £	£	30.4.21 £	£
FIXED ASSETS					
Tangible assets	4		42,099		41,286
CURRENT ASSETS					
Stocks		1,880		763	
Debtors		178,874		199,255	
Cash at bank		<u>23,762</u>		<u>9,118</u>	
		204,516		209,136	
CREDITORS					
Amounts falling due within one year		<u>70,134</u>		<u>74,943</u>	
NET CURRENT ASSETS			<u>134,382</u>		<u>134,193</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			176,481		175,479
CREDITORS					
Amounts falling due after more than one year			(7,768)		(12,947)
PROVISIONS FOR LIABILITIES			<u>(5,498)</u>		<u>(7,844)</u>
NET ASSETS			<u><u>163,215</u></u>		<u><u>154,688</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>163,115</u>		<u>154,588</u>
SHAREHOLDERS' FUNDS			<u><u>163,215</u></u>		<u><u>154,688</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Re-Cal Limited (Registered number: 05313894)

Abridged Balance Sheet - continued
30 April 2022

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 April 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 Board of Directors and authorised for issue on 11 July 2022 and were signed on its behalf by:

Mr A A Mohammed - Director

Re-Cal Limited (Registered number: 05313894)

**Notes to the Financial Statements
for the Year Ended 30 April 2022**

1. STATUTORY INFORMATION

Re-Cal 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 represents net invoiced value of services, excluding VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Stocks

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

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.

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.

Re-Cal Limited (Registered number: 05313894)

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2022**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2021 - 15).

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 May 2021	143,165
Additions	14,000
Disposals	<u>(17,950)</u>
At 30 April 2022	<u>139,215</u>
DEPRECIATION	
At 1 May 2021	101,879
Charge for year	13,187
Eliminated on disposal	<u>(17,950)</u>
At 30 April 2022	<u>97,116</u>
NET BOOK VALUE	
At 30 April 2022	<u>42,099</u>
At 30 April 2021	<u>41,286</u>

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2022 and 30 April 2021:

	30.4.22 £	30.4.21 £
Mr A A Mohammed		
Balance outstanding at start of year	3,750	-
Amounts advanced	70,000	3,750
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>73,750</u>	<u>3,750</u>

