

REGISTERED NUMBER: 03199872 (England and Wales)

AMENDING

Unaudited Financial Statements for the Year Ended 30 September 2017

for

ExCal Limited

Ashmole & Co  
First Floor  
1 St John's Court  
Upper Fforest Way  
Enterprise Park  
Swansea  
SA6 8QQ

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for the Year Ended 30 September 2017

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ExCal Limited

Company Information  
for the Year Ended 30 September 2017

**DIRECTORS:**

A H J Prigmore  
P R Johns  
Miss E F Prigmore

**SECRETARY:**

Miss E F Prigmore

**REGISTERED OFFICE:**

ExCal House  
Capel Hendre Industrial Estate  
AMMANFORD  
Carmarthenshire  
SA18 3SJ

**REGISTERED NUMBER:**

03199872 (England and Wales)

**ACCOUNTANTS:**

Ashmole & Co  
First Floor  
1 St John's Court  
Upper Fforest Way  
Enterprise Park  
Swansea  
SA6 8QQ

Balance Sheet  
30 September 2017

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	3	342,582	347,049
<b>CURRENT ASSETS</b>			
Debtors	4	660,790	579,591
Cash at bank and in hand		21,633	23,697
		<u>682,423</u>	<u>603,288</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	190,940	156,010
<b>NET CURRENT ASSETS</b>		<u>491,483</u>	<u>447,278</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>834,065</u>	<u>794,327</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Revaluation reserve	6	179,727	179,727
Retained earnings		654,238	614,500
<b>SHAREHOLDERS' FUNDS</b>		<u>834,065</u>	<u>794,327</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

ExCal Limited (Registered number: 03199872)

Balance Sheet - continued  
30 September 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 June 2018 and were signed on its behalf by:



A H J Prigmore - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 30 September 2017

1. **STATUTORY INFORMATION**

ExCal 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2017

2. **ACCOUNTING POLICIES - continued**

**Research and development.**

Expenditure on research and development is written off in the year in which it is incurred.

3. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST OR VALUATION</b>			
At 1 October 2016	307,484	90,796	3,745
At 30 September 2017	307,484	90,796	3,745
<b>DEPRECIATION</b>			
At 1 October 2016	-	65,039	2,877
Charge for year	-	3,863	131
At 30 September 2017	-	68,902	3,008
<b>NET BOOK VALUE</b>			
At 30 September 2017	307,484	21,894	737
At 30 September 2016	307,484	25,757	868
	Motor vehicles £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
At 1 October 2016	35,785	104,523	542,333
Additions	3,156	-	3,156
At 30 September 2017	38,941	104,523	545,489
<b>DEPRECIATION</b>			
At 1 October 2016	30,751	96,617	195,284
Charge for year	2,048	1,581	7,623
At 30 September 2017	32,799	98,198	202,907
<b>NET BOOK VALUE</b>			
At 30 September 2017	6,142	6,325	342,582
At 30 September 2016	5,034	7,906	347,049

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2017

3. **TANGIBLE FIXED ASSETS - continued**

Cost or valuation at 30 September 2017 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £
Valuation in 2007	179,728	-	-
Cost	127,756	90,796	3,745
	<u>307,484</u>	<u>90,796</u>	<u>3,745</u>
	Motor vehicles £	Computer equipment £	Totals £
Valuation in 2007	-	-	179,728
Cost	38,941	104,523	365,761
	<u>38,941</u>	<u>104,523</u>	<u>545,489</u>

4. **DEBTORS**

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	209,169	129,787
Other debtors	35,111	50,720
Prepayments	22,204	16,178
	<u>266,484</u>	<u>196,685</u>
Amounts falling due after more than one year:		
Amounts owed by Group Undertakings	<u>394,306</u>	<u>382,906</u>
Aggregate amounts	<u>660,790</u>	<u>579,591</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2017

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Bank loans and overdrafts	28,055	-
Other loans	22,230	22,230
Trade creditors	114,040	102,193
Social security and other taxes	7,742	25,005
VAT	14,611	-
Credit card account	410	3,677
Sundry creditors & accruals	3,852	2,905
	<u>190,940</u>	<u>156,010</u>

6. **RESERVES**

	Revaluation reserve £
At 1 October 2016 and 30 September 2017	<u>179,727</u>

7. **RELATED PARTY DISCLOSURES**

The company has not disclosed transactions with undertakings, 90% or more of whose voting rights are controlled within the group.