

**CDH ASSOCIATES LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2017**

Shilton Accounting Services

Certified Practising Accountant

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OX18 3HN

**CDH Associates Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 November 2017**

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**CDH Associates Ltd**  
**Balance Sheet**  
**As at 30 November 2017**

Registered number: 06433335

		<b>2017</b>		<b>2016</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>6</b>		(1 )		124
			(1 )		124
<b>CURRENT ASSETS</b>					
Debtors	<b>7</b>	1,500		1,500	
Cash at bank and in hand		2,279		2,777	
		3,779		4,277	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	(3,305 )		(3,662 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			474		615
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			473		739
<b>NET ASSETS</b>			473		739
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>10</b>		100		100
Profit and Loss Account			373		639
<b>SHAREHOLDERS' FUNDS</b>			473		739

**CDH Associates Ltd**  
**Balance Sheet (continued)**  
**As at 30 November 2017**

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For the year ending 30 November 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr Christopher Hand**

**09/07/2018**

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

**CDH Associates Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 November 2017**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% straight line.
Computer Equipment	33% straight line.

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2017</b>	<b>2016</b>
Office and administration	1	-
	1	-

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**For The Year Ended 30 November 2017**

**6. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 December 2016	560	3,663	4,223
Disposals	-	(1,605 )	(1,605 )
As at 30 November 2017	560	2,058	2,618
<b>Depreciation</b>			
As at 1 December 2016	560	3,539	4,099
Provided during the period	-	125	125
Disposals	-	(1,605 )	(1,605 )
As at 30 November 2017	560	2,059	2,619
<b>Net Book Value</b>			
As at 30 November 2017	-	(1 )	(1 )
As at 1 December 2016	-	124	124

**7. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	1,500	1,500
	1,500	1,500

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Corporation tax	1,795	1,921
Accruals and deferred income	325	325
Director's loan account	1,185	1,416
	3,305	3,662

**9. Deferred Taxation**

The provision for deferred taxation is made up of accelerated capital allowances

**10. Share Capital**

	<b>2017</b>	<b>2016</b>
Allotted, Called up and fully paid	100	100

**11. Directors Advances, Credits and Guarantees**

Dividends paid to directors

CDH Associates Ltd  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2017**

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	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Mr Christopher Hand	-	9,000

**12. Dividends**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Final dividend paid	7,300	9,000
	<u>7,300</u>	<u>9,000</u>

**13. Related Party Transactions**

**14. Ultimate Controlling Party**

The company's ultimate controlling party is Christopher Hand by virtue of his ownership of 100% of the issued share capital in the company.

**15. General Information**

CDH Associates Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 06433335. The registered office is Honeystone Cottage, Ladburn Lane, Shilton, Oxfordshire, OX18 4AJ.

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.