

**COURTDELTA LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**COURTDELTA LIMITED**  
**UNAUDITED ACCOUNTS**  
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**COURTDELTA LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

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<b>Director</b>	Wendy Wyatt
<b>Company Number</b>	03016970 (England and Wales)
<b>Registered Office</b>	FIRST FLOOR AUDIT HOUSE 151 HIGH STREET BILLERICAY CM12 9AB ENGLAND
<b>Accountants</b>	First Call Accounting Ltd 1st Floor Audit House 151 High Street Billericay Essex CM12 9AB

**COURTDELTA LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	32,784	46,722
<b>Current assets</b>			
Inventories	5	70,843	77,441
Debtors	<u>6</u>	39,968	65,168
Cash at bank and in hand		20,339	(15,572)
		<u>131,150</u>	<u>127,037</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(104,542)	(107,549)
<b>Net current assets</b>		<u>26,608</u>	<u>19,488</u>
<b>Total assets less current liabilities</b>		59,392	66,210
<b>Provisions for liabilities</b>			
Deferred tax		(6,264)	(6,527)
<b>Net assets</b>		<u>53,128</u>	<u>59,683</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		53,028	59,583
<b>Shareholders' funds</b>		<u>53,128</u>	<u>59,683</u>

For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 14 May 2019.

Wendy Wyatt  
Director

Company Registration No. 03016970

**COURTDELTA LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

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**1 Statutory information**

COURTDELTA LIMITED is a private company, limited by shares, registered in England and Wales, registration number 03016970. The registered office is FIRST FLOOR AUDIT HOUSE, 151 HIGH STREET, BILLERICAY, CM12 9AB, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
Motor vehicles	20% reducing balance
Fixtures & fittings	25% reducing balance

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

**COURTDELTA LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 September 2017	41,460	84,847	10,220	136,527
Additions	393	-	108	501
Disposals	(36,406)	(5,500)	(9,478)	(51,384)
At 31 August 2018	5,447	79,347	850	85,644
<b>Depreciation</b>				
At 1 September 2017	37,186	43,722	8,897	89,805
Charge for the year	687	7,521	212	8,420
On disposals	(34,486)	(1,980)	(8,899)	(45,365)
At 31 August 2018	3,387	49,263	210	52,860
<b>Net book value</b>				
At 31 August 2018	2,060	30,084	640	32,784
At 31 August 2017	4,274	41,125	1,323	46,722

**5 Inventories**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Finished goods	70,843	77,441
	70,843	77,441

**6 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	39,968	62,338
Other debtors	-	2,830
	39,968	65,168

**7 Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	2,889
Trade creditors	78,902	82,181
Taxes and social security	17,976	18,196
Other creditors	-	(2,052)
Loans from directors	6,164	(2,930)
Accruals	1,500	9,265
	104,542	107,549

**8 Average number of employees**

During the year the average number of employees was 5 (2017: 4).

