

Registered Number:08055208

England and Wales

Cam Hydraulics Ltd

Unaudited Financial Statements

For the year ended 31 May 2025

Cam Hydraulics Ltd  
Contents Page  
For the year ended 31 May 2025

Statement of Financial Position	1
Notes to the Financial Statements	2 to 5

Cam Hydraulics Ltd  
Statement of Financial Position  
As at 31 May 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Property, plant and equipment	2	33,471	42,986
		<b>33,471</b>	<b>42,986</b>
<b>Current assets</b>			
Inventories	3	11,905	58,432
Trade and other receivables	4	167,364	243,517
Cash and cash equivalents		16,843	59,212
		<b>196,112</b>	<b>361,161</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(67,112)	(181,098)
<b>Net current assets</b>		<b>129,000</b>	<b>180,063</b>
<b>Total assets less current liabilities</b>		<b>162,471</b>	<b>223,049</b>
<b>Trade and other payables: amounts falling due after more than one year</b>	6	(6,100)	(11,260)
<b>Provisions for liabilities</b>		(1,500)	(2,200)
<b>Net assets</b>		<b>154,871</b>	<b>209,589</b>
<b>Capital and reserves</b>			
Called up share capital		3	3
Retained earnings		154,868	209,586
<b>Shareholders' funds</b>		<b>154,871</b>	<b>209,589</b>

For the year ended 31 May 2025 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 of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

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

Cam Hydraulics Ltd  
Statement of Financial Position Continued  
For the year ended 31 May 2025

These financial statements were approved and authorised for issue by the Board on 24 March 2026 and were signed by:

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Mr M. Eastwood Director

Cam Hydraulics Ltd  
Notes to the Financial Statements  
For the year ended 31 May 2025

**Statutory Information**

Cam Hydraulics Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 08055208.

Registered address:  
Unit 8, Hillfoot Industrial Estate  
17 Hoyland Road  
Sheffield  
S3 8AB

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts. Turnover is recognised on the completion of each large contract assignment or small job, in accordance with the contract terms.

**Property, plant and equipment**

Property, plant and equipment, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	15% Reducing balance
Computer equipment	25% Reducing balance
Motor vehicles	25% Reducing balance

**Inventories**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Income on work in progress contracts is recognised by reference to the valuation of time spent on each contract, at the year end. Profit on work in progress contracts is recognised when the outcome of the contracts can be assessed with reasonable certainty, and is that amount which is estimated to fairly reflect the profit arising up to the year end. Profit on work in progress contracts is reflected in the profit and loss account as the difference between the reported turnover, and the related costs.

Cam Hydraulics Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 May 2025

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 the 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 timing differences. 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 future profits.

**2. Property, plant and equipment**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 01 June 2024	23,302	61,859	1,450	86,611
At 31 May 2025	<b>23,302</b>	<b>61,859</b>	<b>1,450</b>	<b>86,611</b>
<b>Provision for depreciation and impairment</b>				
At 01 June 2024	10,992	31,505	1,128	43,625
Charge for year	1,846	7,588	81	9,515
At 31 May 2025	<b>12,838</b>	<b>39,093</b>	<b>1,209</b>	<b>53,140</b>
<b>Net book value</b>				
At 31 May 2025	<b>10,464</b>	<b>22,766</b>	<b>241</b>	<b>33,471</b>
At 31 May 2024	<b>12,310</b>	<b>30,354</b>	<b>322</b>	<b>42,986</b>

**3. Inventories**

	2025 £	2024 £
Stocks	11,905	58,432

**4. Trade and other receivables**

	2025 £	2024 £
Trade debtors	162,444	242,342
Other debtors	4,920	1,175
	<b>167,364</b>	<b>243,517</b>

Cam Hydraulics Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 May 2025

**5. Trade and other payables: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	29,067	115,998
Taxation and social security	10,365	36,142
Other creditors	27,680	28,958
	<b>67,112</b>	<b>181,098</b>

**6. Trade and other payables: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	6,100	11,260

**7. Related party transactions**

The director is also a shareholder of the company. Dividends paid to Mr M. Eastwood, as director and shareholder of the company, during the year (with the previous year shown in brackets) were £30,000 (£24,000).

**8. Average number of persons employed**

During the year the average number of employees was 3 (2024 : 3)

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.