

Company Registration No. 04311222 (England and Wales)

**BJ CUNNINGHAM LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**



# **BJ CUNNINGHAM LIMITED**

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## BJ CUNNINGHAM LIMITED

### STATEMENT OF FINANCIAL POSITION

AS AT 31 OCTOBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	4		3,103		4,139
<b>Current assets</b>					
Debtors		107,114		86,047	
Cash at bank and in hand		38		32	
		<u>107,152</u>		<u>86,079</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(149,016)</u>		<u>(111,747)</u>	
<b>Net current liabilities</b>			<u>(41,864)</u>		<u>(25,668)</u>
<b>Total assets less current liabilities</b>			<u>(38,761)</u>		<u>(21,529)</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>(26,243)</u>		<u>(36,084)</u>
<b>Net liabilities</b>			<u><u>(65,004)</u></u>		<u><u>(57,613)</u></u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss reserves			<u>(65,005)</u>		<u>(57,614)</u>
<b>Total equity</b>			<u><u>(65,004)</u></u>		<u><u>(57,613)</u></u>

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

**BJ CUNNINGHAM LIMITED**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**

**AS AT 31 OCTOBER 2022**

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The financial statements were approved and signed by the director and authorised for issue on 16 February 2023

Mr J A Cunningham  
**Director**

**Company Registration No. 04311222**

# **BJ CUNNINGHAM LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 OCTOBER 2022**

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### **1 Accounting policies**

#### **Company information**

BJ Cunningham Limited is a private company limited by shares incorporated in England and Wales. The registered office is Office 43, The Cobalt Building, 1600 Eureka Park, Lower Pemberton, Ashford, Kent, TN25 4BF.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Cash at bank and in hand**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

#### **1.5 Taxation**

##### ***Current tax***

##### ***Deferred tax***

# BJ CUNNINGHAM LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

### 1 Accounting policies

(Continued)

#### 1.6 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	1	1

### 4 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 November 2021 and 31 October 2022	34,048
<b>Depreciation and impairment</b>	
At 1 November 2021	29,911
Depreciation charged in the year	1,034
At 31 October 2022	30,945
<b>Carrying amount</b>	
At 31 October 2022	3,103
At 31 October 2021	4,139

## BJ CUNNINGHAM LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2022

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

	2022	2021
	£	£
Bank loans and overdrafts	27,231	25,124
Trade creditors	17,756	4,289
Corporation tax	10,396	-
Other taxation and social security	3,714	4,546
Other creditors	89,919	77,788
	<u>149,016</u>	<u>111,747</u>

**6 Related party transactions**

The company is owed £27,807 from Et In Arcadia Ego Limited, of which Mr J A Cunningham is also a director.

**7 Directors' transactions**

Description	Opening balance £	Amounts advanced £	Amounts repaid £	Closing balance £
Mr J A Cunningham -	51,601	73,518	(73,262)	51,857
	<u>51,601</u>	<u>73,518</u>	<u>(73,262)</u>	<u>51,857</u>

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.