

CJS CONSULTANCY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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FOR THE YEAR ENDED 31 AUGUST 2020**

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CJS CONSULTANCY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2020

DIRECTORS: Mr C J Stanford
Mrs I D Stanford

SECRETARY: Mrs I D Stanford

REGISTERED OFFICE: 19 Roundwood Lane
Harpenden
Hertfordshire
AL5 3BW

REGISTERED NUMBER: 04507711 (England and Wales)

ACCOUNTANTS: Barr & Associates
2nd Floor
Orion House
Bessemer Road
Welwyn Garden City
Hertfordshire
AL7 1HH

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>623</u>		<u>1,106</u>
			<u>623</u>		<u>1,106</u>
CURRENT ASSETS					
Debtors	6	761		711	
Cash at bank		<u>6,666</u>		<u>1,698</u>	
		<u>7,427</u>		<u>2,409</u>	
CREDITORS					
Amounts falling due within one year	7	<u>30,675</u>		<u>21,399</u>	
NET CURRENT LIABILITIES			<u>(23,248)</u>		<u>(18,990)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(22,625)</u>		<u>(17,884)</u>
PROVISIONS FOR LIABILITIES	8		<u>99</u>		<u>186</u>
NET LIABILITIES			<u>(22,724)</u>		<u>(18,070)</u>
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Retained earnings	10		<u>(22,726)</u>		<u>(18,072)</u>
SHAREHOLDERS' FUNDS			<u>(22,724)</u>		<u>(18,070)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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 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.
- (b)

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2020

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

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 and authorised for issue on 7 January 2021 and were signed on its behalf by:

Mr C J Stanford - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. **STATUTORY INFORMATION**

CJS Consultancy 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of five years.

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 - 25% 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 statement of financial position date.

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 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.

Going concern

As at 31 August 2020 (and 2019), the company had an excess of current liabilities over current assets and is dependent upon the continued support of its directors. The directors have agreed to continue support for the company and have therefore prepared the accounts on that basis.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2019 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

4.	INTANGIBLE FIXED ASSETS	Goodwill £
	COST	
	At 1 September 2019 and 31 August 2020	<u>90,000</u>
	AMORTISATION	
	At 1 September 2019 and 31 August 2020	<u>90,000</u>
	NET BOOK VALUE	
	At 31 August 2020	<u>-</u>
	At 31 August 2019	<u>-</u>
5.	TANGIBLE FIXED ASSETS	Plant and machinery £
	COST	
	At 1 September 2019 and 31 August 2020	<u>4,133</u>
	DEPRECIATION	
	At 1 September 2019	3,027
	Charge for year	<u>483</u>
	At 31 August 2020	<u>3,510</u>
	NET BOOK VALUE	
	At 31 August 2020	<u>623</u>
	At 31 August 2019	<u>1,106</u>
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
		2020 2019
		£ £
	Trade debtors	475 -
	Other debtors	<u>286</u> <u>711</u>
		<u>761</u> <u>711</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
		2020 2019
		£ £
	Social security and other taxes	121 193
	VAT	511 95
	Directors' current accounts	29,244 20,313
	Accrued expenses	<u>799</u> <u>798</u>
		<u>30,675</u> <u>21,399</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

8. PROVISIONS FOR LIABILITIES

	2020	2019
	£	£
Deferred tax	<u>99</u>	<u>186</u>
		Deferred tax
		£
Balance at 1 September 2019		186
Provided during year		<u>(87)</u>
Balance at 31 August 2020		<u>99</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2020	2019
			£	£
2	Ordinary 'A'	£1	<u>2</u>	<u>2</u>

10. RESERVES

	Retained earnings
	£
At 1 September 2019	(18,072)
Deficit for the year	<u>(4,654)</u>
At 31 August 2020	<u>(22,726)</u>

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

In accordance with requirements of the Companies Act 2006 the following information is given below relating to balances with and transactions relating to the company's directors.

	2020	2019
	£	£
Included in creditors	<u>29,244</u>	20,313

12. ULTIMATE CONTROLLING PARTY

The company is ultimately controlled by Mr. C. J. and Mrs. I. D. Stanford who control 100% of the share capital.

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.