

**CJS CONSULTANCY LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

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FOR THE YEAR ENDED 31 AUGUST 2018**

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**CJS CONSULTANCY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

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**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 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4	-	-	-	-
Tangible assets	5	<u>1,614</u>	<u>1,614</u>	<u>509</u>	<u>509</u>
<b>CURRENT ASSETS</b>					
Debtors	6	-	-	2,583	-
Cash at bank		<u>6,035</u>		<u>4,045</u>	
		<b>6,035</b>		<b>6,628</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>13,945</u>		<u>17,605</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(7,910)</b>		<b>(10,977)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(6,296)</b>		<b>(10,468)</b>
<b>PROVISIONS FOR LIABILITIES</b>					
	8		<u>277</u>		<u>122</u>
<b>NET LIABILITIES</b>			<b>(6,573)</b>		<b>(10,590)</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		<u>2</u>		<u>2</u>
Retained earnings	10		<u>(6,575)</u>		<u>(10,592)</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>(6,573)</b>		<b>(10,590)</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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 2018**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 29 October 2018 and were signed on its behalf by:

Mr C J Stanford - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018

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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 the provisions of Section 1A "Small Entities" 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 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 2018 (and 2017), 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 (2017 - 2).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1 September 2017  
and 31 August 2018

90,000

**AMORTISATION**

At 1 September 2017  
and 31 August 2018

90,000

**NET BOOK VALUE**

At 31 August 2018  
At 31 August 2017

-  
-

**5. TANGIBLE FIXED ASSETS**

**Plant and  
machinery**  
£

**COST**

At 1 September 2017  
Additions

2,488

1,645

At 31 August 2018

4,133

**DEPRECIATION**

At 1 September 2017  
Charge for year

1,979

540

At 31 August 2018

2,519

**NET BOOK VALUE**

At 31 August 2018  
At 31 August 2017

1,614

509

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Other debtors	<u>-</u>	<u>2,583</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Tax	711	-
Social security and other taxes	279	518
VAT	2,609	1,200
Directors' current accounts	9,097	14,639
Accrued expenses	<u>1,249</u>	<u>1,248</u>
	<u>13,945</u>	<u>17,605</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**8. PROVISIONS FOR LIABILITIES**

	<b>2018</b>	2017
	<b>£</b>	£
Deferred tax	<u><b>277</b></u>	<u><b>122</b></u>
		<b>Deferred tax</b>
		<b>£</b>
Balance at 1 September 2017		<b>122</b>
Provided during year		<u><b>155</b></u>
Balance at 31 August 2018		<u><u><b>277</b></u></u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2018</b>	2017
			<b>£</b>	£
2	Ordinary 'A'	£1	<u><b>2</b></u>	<u><b>2</b></u>

**10. RESERVES**

	<b>Retained earnings</b>
	<b>£</b>
At 1 September 2017	<b>(10,592)</b>
Profit for the year	<u><b>4,017</b></u>
At 31 August 2018	<u><u><b>(6,575)</b></u></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.

	<b>2018</b>	2017
	<b>£</b>	£
Included in creditors	<u><b>9,097</b></u>	<u><b>14,639</b></u>

**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.