

C J Accountancy Limited**Registered number:** 04564780**Balance Sheet****as at 30 September 2020**

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	3	42,275	2,825
Tangible assets	4	36,606	13,394
		<u>78,881</u>	<u>16,219</u>
Current assets			
Stocks		12,650	21,231
Debtors	5	22,844	21,948
Cash at bank and in hand		45,788	10,713
		<u>81,282</u>	<u>53,892</u>
Creditors: amounts falling due within one year	6	(53,658)	(30,088)
Net current assets		<u>27,624</u>	<u>23,804</u>
Total assets less current liabilities		<u>106,505</u>	<u>40,023</u>
Creditors: amounts falling due after more than one year	7	(102,901)	(38,453)
Net assets		<u>3,604</u>	<u>1,570</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		3,504	1,470
Shareholder's funds		<u>3,604</u>	<u>1,570</u>
Average Number of Employees		4	5

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions

applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs C J White

Director

Approved by the board on 26 September 2021

C J Accountancy Limited
Notes to the Accounts
for the year ended 30 September 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% per annum on a reducing balance basis
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Work in progress

Work in progress is measured at estimated selling price of the work to be billed out to clients.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2020	2019
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>5</u>

3 Intangible fixed assets

£

Goodwill:

Cost

At 1 October 2019	27,000
Additions	44,000
At 30 September 2020	<u>71,000</u>

Amortisation

At 1 October 2019	24,175
Provided during the year	4,550
At 30 September 2020	<u>28,725</u>

Net book value

At 30 September 2020	<u>42,275</u>
At 30 September 2019	<u>2,825</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 20 years.

4 Tangible fixed assets

	Leasehold Prop Imps	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 October 2019	-	25,744	-	25,744
Additions	3,093	12,620	12,250	27,963
At 30 September 2020	<u>3,093</u>	<u>38,364</u>	<u>12,250</u>	<u>53,707</u>
Depreciation				
At 1 October 2019	-	12,350	-	12,350
Charge for the year	618	3,316	817	4,751
At 30 September 2020	<u>618</u>	<u>15,666</u>	<u>817</u>	<u>17,101</u>
Net book value				
At 30 September 2020	<u>2,475</u>	<u>22,698</u>	<u>11,433</u>	<u>36,606</u>
At 30 September 2019	-	13,394	-	13,394

5 Debtors	2020	2019
	£	£
Trade debtors	22,686	21,948
Other debtors	158	-
	<u>22,844</u>	<u>21,948</u>

6 Creditors: amounts falling due within one year	2020	2019
	£	£
Bank loans and overdrafts	6,298	4,800
Trade creditors	12,813	3,103
Corporation tax	3,972	7,794
Other taxes and social security costs	14,044	8,727
Other creditors	16,531	5,664
	<u>53,658</u>	<u>30,088</u>

7 Creditors: amounts falling due after one year	2020	2019
	£	£
Bank loans	56,921	13,891
Other creditors	45,980	24,562
	<u>102,901</u>	<u>38,453</u>

8 Controlling party

The company is controlled by the director, who owns the majority of issued share capital.

9 Other information

C J Accountancy Limited is a private company limited by shares and incorporated in England.
Its registered office is:

The Orchard
Woodhart Lane
Eccleston
Chorley
PR7 5TB

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.