

CJA CONSULTING (UK) LTD

Abridged Accounts

Period of accounts

Start date: 01 May 2016

End date: 30 April 2017

CJA CONSULTING (UK) LTD

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CJA CONSULTING (UK) LTD

Statement of Financial Position

As at 30 April 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible fixed assets	2	1,227	1,636
		1,227	1,636
Current assets			
Debtors		814	1,124
Cash at bank and in hand		5,647	7,196
		6,461	8,320
Creditors: amount falling due within one year		(4,774)	(2,585)
Net current assets		1,687	5,735
Total assets less current liabilities		2,914	7,371
Provisions for liabilities		(244)	-
Net assets		2,670	7,371
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		2,570	7,271
Shareholders funds		2,670	7,371

For the year ended 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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

The members have agreed to the preparation of abridged accounts.

Company No: 05106557.

Signed on behalf of the board of directors

Mr C. Allen
Director

Date approved by the board: 10 July 2017

CJA CONSULTING (UK) LTD

Notes to the Abridged Financial Statements

For the year ended 30 April 2017

Statutory Information

CJA Consulting (UK) Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 05106557.

The presentation currency is £ sterling.

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A small entities. There were no material departures from the standard.

This is the first period in which the financial statements have been prepared under FRS102 Section 1A small entities.

The Transition to FRS 102 Section 1A small entities has resulted in a small number of changes in the accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in note 12.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

Tangible fixed assets

Tangible fixed assets, 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	25% Reducing Balance
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Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Tangible fixed assets

Cost or Valuation	Plant and Machinery	Total
	£	£
At 01 May 2016	7,193	7,193
Additions	-	-
Disposals	-	-
At 30 April 2017	7,193	7,193
Depreciation		
At 01 May 2016	5,557	5,557
Charge for year	409	409
On disposals	-	-
At 30 April 2017	5,966	5,966
Net book values		
At 30 April 2017	1,227	1,227
At 30 April 2016	1,636	1,636

3. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted	2017	2016
	£	£
100 Class A shares of £1.00 each	100	100
	100	100

4. Short-term compensated absences.

Prior to the adoption of FRS 102, CJA Consulting (UK) Ltd did not make a provision for holiday pay earned not taken before the year end. FRS 102 requires the cost of short-term compensated absences to be recognised when employees render the service that increases their entitlement.

No accrual has been made to reflect this as the amounts are immaterial and do not affect the true and fair view of the financial statements.

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.