

# C & J Inspection Services Limited

Unaudited Filleted Financial Statements  
for the Year Ended 31 October 2023

Crossley & Davis Chartered Accountants  
Ground Floor, Seneca House  
Links Point, Amy Johnson Way  
Blackpool  
Lancashire  
FY4 2FF

**C & J Inspection Services Limited**

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# **C & J Inspection Services Limited**

## **Company Information**

<b>Directors</b>	Mr J Jordan Mr CT Jordan
<b>Registered office</b>	Units 1 & 2 Hallam Way Whitehills Business Park Blackpool Lancashire FY4 5NZ
<b>Accountants</b>	Crossley & Davis Chartered Accountants Ground Floor, Seneca House Links Point, Amy Johnson Way Blackpool Lancashire FY4 2FF

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
C & J Inspection Services Limited  
for the Year Ended 31 October 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of C & J Inspection Services Limited for the year ended 31 October 2023 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of C & J Inspection Services Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of C & J Inspection Services Limited and state those matters that we have agreed to state to the Board of Directors of C & J Inspection Services Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than C & J Inspection Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that C & J Inspection Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of C & J Inspection Services Limited. You consider that C & J Inspection Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of C & J Inspection Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
Crossley & Davis Chartered Accountants  
Ground Floor, Seneca House  
Links Point, Amy Johnson Way  
Blackpool  
Lancashire  
FY4 2FF

3 April 2024

**C & J Inspection Services Limited**  
**(Registration number: 07048633)**  
**Balance Sheet as at 31 October 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	12,932	16,035
<b>Current assets</b>			
Debtors	<u>5</u>	41,616	7,327
Cash at bank and in hand		6,866	12,660
		48,482	19,987
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	(47,870)	(36,709)
<b>Net current assets/(liabilities)</b>		612	(16,722)
<b>Total assets less current liabilities</b>		13,544	(687)
<b>Provisions for liabilities</b>		(2,457)	(677)
<b>Net assets/(liabilities)</b>		<u>11,087</u>	<u>(1,364)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>7</u>	100	100
Retained earnings		10,987	(1,464)
Shareholders' funds/(deficit)		<u>11,087</u>	<u>(1,364)</u>

For the financial year ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

**C & J Inspection Services Limited**  
**(Registration number: 07048633)**  
**Balance Sheet as at 31 October 2023**

Approved and authorised by the Board on 3 April 2024 and signed on its behalf by:

.....  
Mr CT Jordan  
Director

## **C & J Inspection Services Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 October 2023**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

Units 1 & 2 Hallam Way  
Whitehills Business Park  
Blackpool  
Lancashire  
FY4 5NZ

These financial statements were authorised for issue by the Board on 3 April 2024.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

## **C & J Inspection Services Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 October 2023**

#### **Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor vehicles	25% Reducing balance
Office equipment	25% Reducing balance
Equipment	25% Reducing balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.



## C & J Inspection Services Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 October 2023

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 1 (2022 - 1).

### 4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>			
At 1 November 2022	100,587	5,950	106,537
Additions	1,208	-	1,208
At 31 October 2023	101,795	5,950	107,745
<b>Depreciation</b>			
At 1 November 2022	84,686	5,817	90,503
Charge for the year	4,277	33	4,310
At 31 October 2023	88,963	5,850	94,813
<b>Carrying amount</b>			
At 31 October 2023	12,832	100	12,932
At 31 October 2022	15,901	134	16,035

# C & J Inspection Services Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 October 2023

### 5 Debtors

	2023	2022
	£	£
<b>Current</b>		
Trade debtors	40,655	5,017
Prepayments	961	612
Other debtors	-	1,698
	<u>41,616</u>	<u>7,327</u>

### 6 Creditors

#### Creditors: amounts falling due within one year

	2023	2022
	£	£
<b>Due within one year</b>		
Trade creditors	18,729	9,781
Taxation and social security	4,438	1,955
Other creditors	24,703	24,973
	<u>47,870</u>	<u>36,709</u>

### 7 Share capital

#### Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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.