Registered number: 08757086

COMMERCIAL AUDIT SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2017

MMG Accountancy Services Limited

25 Stafford Road
Croydon
Surrey
CR04NG

Commercial Audit Services Limited
Unaudited Financial Statements
For The Year Ended 31 October 2017

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Commercial Audit Services Limited
Balance Sheet
As at 31 October 2017

Registered number: 08757086

	Notes	2017 £	2017 £	2016 £	2016 £
FIXED ASSETS					
Tangible Assets	**6**		68,509		-
			68,509		-
CURRENT ASSETS					
Cash at bank and in hand		89,370		103,520	
		89,370		103,520	
Creditors: Amounts Falling Due Within One Year	**8**	(39,486)		(28,423)	
NET CURRENT ASSETS (LIABILITIES)			49,884		75,097
TOTAL ASSETS LESS CURRENT LIABILITIES			118,393		75,097
NET ASSETS			118,393		75,097
CAPITAL AND RESERVES					
Called up share capital	**9**		100		100
Profit and loss account			118,293		74,997
SHAREHOLDERS' FUNDS			118,393		75,097

For the year ending 31 October 2017 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

Mr Richard John Hoffman

06/12/2017

The notes on pages 4 to 5 form part of these financial statements.

Commercial Audit Services Limited
Statement of Changes in Equity
For The Year Ended 31 October 2017

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 1 November 2015	100	48,222	48,322
Profit for the year and total comprehensive income	-	26,775	26,775
As at 31 October 2016 and 1 November 2016	100	74,997	75,097
Profit for the year and total comprehensive income	-	43,296	43,296
As at 31 October 2017	100	118,293	118,393

1. **Accounting Policies**

1.1. **Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. **Turnover**

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

1.3. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Leasehold	0

1.4. **Investment properties**

Investment properties shall not be subject to periodic charges for depreciation except for properties held on lease, which shall be depreciated at least over the period when the unexpired term is 20 years or less.
Investment properties shall be included in the balance sheet at their market value.

1.5. **Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

3. **Average number of employees**

Average number of employees, including directors, during the year was as follows:

	2017	**2016**
Office and administration	2	2
	2	2

6. **Tangible Assets**

	Land & Property Leasehold
	£
Cost	
As at 1 November 2016	-
Additions	68,509
As at 31 October 2017	68,509
Net Book Value	
As at 31 October 2017	68,509
As at 1 November 2016	-

8. **Creditors: Amounts Falling Due Within One Year**

	2017	2016
	£	£
Corporation tax	10,824	6,694
VAT	4,858	-
Accruals and deferred income	23,804	21,729
	39,486	28,423

9. **Share Capital**

	Value	Number	2017	2016
Allotted, called up and fully paid	£		£	£
Ordinary shares	100.000	1	100	100

10. **Controlling Party**

The company's controlling party is Richard Hoffman by virtue of his ownership of 51% of the issued share capital in the company.

11. **General Information**

Commercial Audit Services Limited Registered number 08757086 is a limited by shares company incorporated in England & Wales. The Registered Office is 25 Stafford Road, Croydon, Surrey, CR0 4NG.