Registered number
9392877

CPOSA LTD
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 March 2019

Pages for Filing

CPOSA LTD

Contents

CPOSA LTD

Company Information

Company registration number: 9392877 Incorporated in England and Wales

Directors and Officers
Mr I Cosh
Ms S Taylor
Mr A Rhodes
Mr J Robins

Company Secretary
Mr I Cosh

Registered office address and place of business
ACRO Criminal Records Office
PO Box 481
Fareham
PO14 9FS

Auditor
BGM Helmores Limited Chartered Accountants and Statutory Auditors
Emperor's Gate, 114a Cromwell Road
Kensington, London
SW7 4AG

Bank
Bank of Scotland
PO Box 1000
BX2 1LB

Committee Members
Mr N Adderley (resigned June 2018)
Mr A Barker
Mr T Blaker (resigned July 2018)
Mr S Bray (resigned April 2019)
Mr G Broadhead (resigned September 2018)
Mr S Cooper
Mr I Cosh
Mr K Dickinson (appointed January 2019)
Mr I Drysdale
Ms P Gallan (resigned July 2018)
Mr C Guildford
Mr M Hamilton
Mr A Hanstock
Ms J Harwood
Mr M Jukes (appointed July 2018)
Ms R Kearton (appointed April 2019)
Mr D Lewis
Mr R Lewis (appointed July 2018)
Mr S Megicks (appointed July 2018)
Mr R Moore
Ms L Owens
Mr M Polin (resigned July 2018)
Mr A Prophet
Mr J Robins
Mr J Stratford (appointed Feb 2019)
Mr L Taylor (appointed January 2019)
Ms S Taylor
Mr J Vaughan
Mr G Wilson (resigned April 2019)
Ms L Winward

CPOSA LTD

BALANCE SHEET
as at 31 March 2019

	Notes	2019 £	2018 £
Current assets			
Debtors	3	24,061	10,105
Cash at bank		865,796	855,420
		889,857	865,525
Creditors: amounts falling due within one year	4	(102,443)	(27,118)
Net assets		787,414	838,407
Reserves			
Accumulated surplus		787,414	838,407

The directors of the Company have elected not to include a copy of the Income and Expenditure account within the financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and have been approved by the Board of Directors and are authorised for issue, and are signed on its behalf by:

Mr I Cosh
Director

Date: 19/11/2019

Mr A Rhodes
Director

Date: 21/11/19

The accompanying accounting policies and notes form an integral part of these financial statements.

CPOSA LTD

Notes to the Accounts
For the year ended 31 March 2019

1 Summary of significant accounting policies

Company Information
CPOSA Ltd is a private company limited by guarantee, incorporated in England and Wales. The registered office is ACRO Criminal Records Office, PO Box 481, Fareham, PO14 9FS.

Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard in the UK and Republic of Ireland and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

Going concern
The directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income
Income is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Income includes revenue earned from membership subscriptions, the rendering of services and from the sale of goods.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price).

Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Notes to the Accounts
For the year ended 31 March 2019

Financial instruments
Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Taxation
The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax
The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax
Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

Provisions
Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees
The average number of persons (including directors) employed by the company during the year was nil (2018: nil)

3 Debtors

	2019	2018
	£	£
Amount falling due within one year:		
Outstanding subscriptions	9,315	3,431
Prepayments and accrued income	14,746	6,674
	24,061	10,105

CPOSA LTD

Notes to the Accounts
For the year ended 31 March 2019

4 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	88,279	-
Other creditors	4,388	-
Corporation tax	505	230
Accruals	9,271	26,888
	102,443	27,118

5 Membership

The directors of the company, have undertaken to contribute £1 in the event of the company being wound up.

6 Company limited by guarantee

The company is limited by guarantee and therefore has no share capital.

7 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006.

The auditors' report was unqualified.

The auditor was BGM Helmores Limited and Mr Hardeep Virdee, FCCA, signed the auditors' report as a senior statutory auditor.