

**CNIF PROPERTY CONSULTANCY LTD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

C K R  
Chartered Certified Accountants  
C K R House  
70 East Hill  
Dartford  
Kent  
DA1 1RZ

**CNIF Property Consultancy Ltd**  
**Financial Statements**  
**For The Year Ended 30 April 2023**

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**CNIF Property Consultancy Ltd**  
**Balance Sheet**  
**As At 30 April 2023**

Registered number: 10020267

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		213		284
			<u>213</u>		<u>284</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	22,456		23,945	
Cash at bank and in hand		<u>90</u>		<u>253</u>	
		22,546		24,198	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(12,140 )</u>		<u>(6,790 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>10,406</u>		<u>17,408</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>10,619</u>		<u>17,692</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		<u>(16,303 )</u>		<u>(20,739 )</u>
<b>NET LIABILITIES</b>			<u>(5,684 )</u>		<u>(3,047 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		200		200
Profit and Loss Account			<u>(5,884 )</u>		<u>(3,247 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(5,684)</u>		<u>(3,047)</u>

**CNIF Property Consultancy Ltd**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Christopher Naidu

Director

1 November 2023

The notes on pages 3 to 5 form part of these financial statements.

**CNIF Property Consultancy Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2023**

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**1. General Information**

CNIF Property Consultancy Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 10020267. The registered office is CKR House, 70 East Hill, Dartford, Kent, DA1 1RZ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Going Concern Disclosure**

The financial statements have been prepared on the going concern basis. This assumes that the company will continue in operational existence for the foreseeable future.

At the balance sheet date, the company's liability for the period ended 30 April 2023 exceeds its assets. The director of the company has sought assurance from the creditors that their debts will not be called in within the next twelve months.

The director has therefore deemed it appropriate that the financial statements be prepared on the going concern basis.

**2.3. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Computer Equipment	25% reducing balance basis
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**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2022: 1)

**CNIF Property Consultancy Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**4. Tangible Assets**

	<b>Computer Equipment £</b>
<b>Cost</b>	
As at 1 May 2022	899
As at 30 April 2023	899
<b>Depreciation</b>	
As at 1 May 2022	615
Provided during the period	71
As at 30 April 2023	686
<b>Net Book Value</b>	
As at 30 April 2023	213
As at 1 May 2022	284

**5. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Corporation tax recoverable assets	5,972	5,972
Director's loan account	16,484	17,121
Amounts owed by associates	-	852
	22,456	23,945

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

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	2,218	-
Accruals and deferred income	7,340	6,790
Amounts owed to associates	2,582	-
	12,140	6,790

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans	16,303	20,739
	16,303	20,739

**8. Share Capital**

	<b>2023 £</b>	<b>2022 £</b>
Allotted, Called up and fully paid	200	200

**CNIF Property Consultancy Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

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**9. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

	<b>As at 1 May 2022</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 30 April 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mr Christopher Naidu	17,121	-	817	-	16,304

The above loan is unsecured, interest free and repayable on demand.

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.