REGISTERED NUMBER: NI663673 (Northern Ireland)

Unaudited Financial Statements for the Year Ended 31 August 2021

for

CPM Construction Group Ltd

Contents of the Financial Statements
for the Year Ended 31 August 2021

CPM Construction Group Ltd

Company Information
for the Year Ended 31 August 2021

DIRECTOR:	C P Mossey
SECRETARY:	Mrs A Mossey
REGISTERED OFFICE:	49a Main Street Gortin Omagh Tyrone BT79 8PQ
REGISTERED NUMBER:	NI663673 (Northern Ireland)
ACCOUNTANTS:	APC Accountancy Chartered Accountants Queens Court Business Centre Newport Road Middlesbrough TS1 5EH

Balance Sheet
31 August 2021

	Notes	31.8.21 £	£	31.8.20 £	£
FIXED ASSETS					
Tangible assets	4		665		997
CURRENT ASSETS					
Debtors	5	1,000		23,760	
Cash at bank		107,074		69,137	
		108,074		92,897	
CREDITORS					
Amounts falling due within one year	6	72,038		77,679	
NET CURRENT ASSETS			36,036		15,218
TOTAL ASSETS LESS CURRENT LIABILITIES			36,701		16,215
PROVISIONS FOR LIABILITIES			127		190
NET ASSETS			36,574		16,025
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			36,564		16,015
			36,574		16,025

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 August 2022 and were signed by:

C P Mossey - Director

**Notes to the Financial Statements
for the Year Ended 31 August 2021**

1. **STATUTORY INFORMATION**

CPM Construction Group Ltd is a private company, limited by shares , registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 1) .

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 September 2020	
and 31 August 2021	1,330
DEPRECIATION	
At 1 September 2020	333
Charge for year	332
At 31 August 2021	665
NET BOOK VALUE	
At 31 August 2021	665
At 31 August 2020	997

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	-	23,760
Other debtors	1,000	-
	1,000	23,760

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Taxation and social security	19,522	20,285
Other creditors	52,516	57,394
	72,038	77,679

7. RELATED PARTY DISCLOSURES

At 31 August 2021 the company owed C P Mossey £52,290 (2020: £57,019).

8. ULTIMATE CONTROLLING PARTY

The controlling party is C P Mossey.