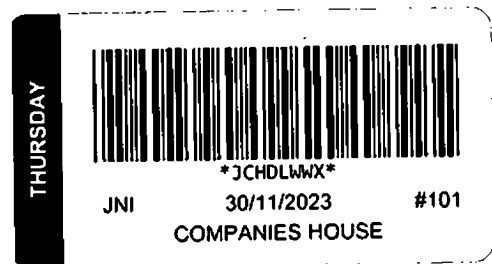




**CJM ELECTRICAL(NI) LTD  
REVISED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2023**



Clarke&Co. Accountant's  
53 Andersonstown Road  
Belfast  
Antrim  
BT11 9AG

**Cjm Electrical(Ni) Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 28 February 2023**

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**Cjm Electrical(Ni) Ltd**  
**Balance Sheet**  
**As At 28 February 2023**

Registered number: NI676823

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	5		10,617		12,491
			10,617		12,491
<b>CURRENT ASSETS</b>					
Debtors	6	17,351		8,572	
Cash at bank and in hand		7,410		7,427	
		24,761		15,999	
<b>Creditors: Amounts Falling Due Within One Year</b>	7	(30,902)		(9,329)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(6,141)		6,670
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,476		19,161
<b>Creditors: Amounts Falling Due After More Than One Year</b>	8		-		(11,805)
<b>NET ASSETS</b>			4,476		7,356
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		10		10
Profit and Loss Account			4,466		7,346
<b>SHAREHOLDERS' FUNDS</b>			4,476		7,356

**Cjm Electrical(Ni) Ltd**  
**Balance Sheet (continued)**  
**As At 28 February 2023**

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For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

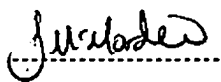
The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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



Mr James McMordie

Director

28 November 2023

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

**Cjm Electrical(NI) Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 28 February 2023**

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**1. Revision by Replacement**

The financial statements for the year ended 28 February 2023 have been revised.

These financial statements:

- replace the original financial statements;
- are now the statutory financial statements;
- have been prepared as at the date of the original financial statements, and not as at the date of the revision and accordingly do not deal with events between those dates.

Revised accounts required as sales and tax deductions needed amended.

There are no significant amendments to the original accounts.

**2. General Information**

Cjm Electrical(NI) Ltd is a private company, limited by shares, incorporated in Northern Ireland, registered number NI676823. The registered office is 12 Geeragh Place, Belfast, BT10 0ER.

**3. Accounting Policies**

**3.1. 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.

**3.2. 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.

**3.3. 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:

Motor Vehicles	15% Reducing Balance
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**3.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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.

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**Cjm Electrical(Ni) Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 February 2023**

**3.4. Taxation - continued**

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**4. Average Number of Employees**

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

**5. Tangible Assets**

	<b>Motor Vehicles</b>
	<b>£</b>
<b>Cost</b>	
As at 1 March 2022	14,695
As at 28 February 2023	14,695
<b>Depreciation</b>	
As at 1 March 2022	2,204
Provided during the period	1,874
As at 28 February 2023	4,078
<b>Net Book Value</b>	
As at 28 February 2023	10,617
As at 1 March 2022	12,491

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	8,970	8,371
Other debtors	7,105	-
VAT	1,276	201
	17,351	8,572

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	23,621	7,185
Corporation tax	6,561	-
Accruals and deferred income	720	720
Director's loan account	-	1,424
	30,902	9,329

**Cjm Electrical(Ni) Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 February 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	11,805
	<u>-</u>	<u>11,805</u>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	10	10
	<u>10</u>	<u>10</u>