

REGISTERED NUMBER: 03140532 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2018
FOR
CGA ACCOUNTANCY WINCHESTER LIMITED

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FOR THE YEAR ENDED 5 APRIL 2018**

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CGA ACCOUNTANCY WINCHESTER LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 5 APRIL 2018**

DIRECTORS: Mrs E Ciubatiuk
Mrs E Ciubatiuk

SECRETARY:

REGISTERED OFFICE: Luccam House
Church Lane
Twyford
Winchester
Hampshire
SO21 1NT

REGISTERED NUMBER: 03140532 (England and Wales)

ACCOUNTANTS: Fraser CGA Winchester
Luccam House
Church Lane
Twyford
Winchester
Hampshire
SO21 1NT

BANKERS: NatWest Bank plc
Winchester Old Bank
105 High Street
Winchester
Hampshire
SO23 9AW

BALANCE SHEET
5 APRIL 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Intangible assets	4	60,975	68,848
Tangible assets	5	<u>1,886</u>	<u>2,250</u>
		<u>62,861</u>	<u>71,098</u>
CURRENT ASSETS			
Debtors	6	9,302	9,934
Cash at bank		<u>18,385</u>	<u>70,625</u>
		27,687	80,559
CREDITORS			
Amounts falling due within one year	7	<u>(67,965)</u>	<u>(22,990)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(40,278)</u>	<u>57,569</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,583</u>	<u>128,667</u>
CAPITAL AND RESERVES			
Called up share capital		4	3
Retained earnings		<u>22,579</u>	<u>128,664</u>
SHAREHOLDERS' FUNDS		<u>22,583</u>	<u>128,667</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The notes form part of these financial statements

BALANCE SHEET - continued
5 APRIL 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 30 April 2018 and were signed on its behalf by:

Mrs E Ciubatiuk - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2018

1. **STATUTORY INFORMATION**

CGA Accountancy Winchester Limited is a private company, limited by shares, registered in England and Wales. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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 reducing balance and 25% straight line

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2018

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 3) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 6 April 2017	118,702
Additions	60,975
Disposals	<u>(68,848)</u>
At 5 April 2018	<u>110,829</u>
AMORTISATION	
At 6 April 2017	
and 5 April 2018	<u>49,854</u>
NET BOOK VALUE	
At 5 April 2018	<u>60,975</u>
At 5 April 2017	<u>68,848</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 6 April 2017	19,893
Additions	416
At 5 April 2018	<u>20,309</u>
DEPRECIATION	
At 6 April 2017	17,643
Charge for year	780
At 5 April 2018	<u>18,423</u>
NET BOOK VALUE	
At 5 April 2018	<u>1,886</u>
At 5 April 2017	<u>2,250</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	8,897	9,934
Other debtors	<u>405</u>	<u>-</u>
	<u>9,302</u>	<u>9,934</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2018

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	1,873	155
Taxation and social security	24,596	22,831
Other creditors	41,496	4
	<u>67,965</u>	<u>22,990</u>

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.