

COMPANY REGISTRATION NUMBER: 07605050

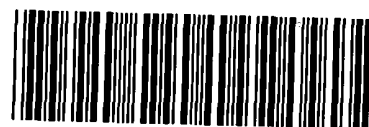
**CIVIL ENFORCEMENT ASSOCIATION LIMITED**

**Company Limited by Guarantee**

**Filleted Unaudited Financial Statements**

**31 January 2017**

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# **CIVIL ENFORCEMENT ASSOCIATION LIMITED**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 January 2017**

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# CIVIL ENFORCEMENT ASSOCIATION LIMITED

Company Limited by Guarantee

## Statement of Financial Position

31 January 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	6	16,520	15,955
<b>Current assets</b>			
Debtors	7	1,665	715
Cash at bank and in hand		<u>142,212</u>	<u>128,264</u>
		143,877	128,979
<b>Creditors: amounts falling due within one year</b>	8	<u>(38,395)</u>	<u>(41,102)</u>
<b>Net current assets</b>		<u>105,482</u>	<u>87,877</u>
<b>Total assets less current liabilities</b>		<u>122,002</u>	<u>103,832</u>
<b>Net assets</b>		<u>122,002</u>	<u>103,832</u>
<b>Capital and reserves</b>			
Profit and loss account		<u>122,002</u>	<u>103,832</u>
<b>Members funds</b>		<u>122,002</u>	<u>103,832</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position  
continues on the following page.

The notes on pages 3 to 6 form part of these financial statements.

# **CIVIL ENFORCEMENT ASSOCIATION LIMITED**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 January 2017**

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These financial statements were approved by the board of directors and authorised for issue on 13 September 2017, and are signed on behalf of the board by:



Mr S A Jacobs  
Director

Company registration number: 07605050

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The notes on pages 3 to 6 form part of these financial statements.

# **CIVIL ENFORCEMENT ASSOCIATION LIMITED**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 January 2017**

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#### **1. General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 513 Bradford Road, Bately, West Yorkshire, WF17 8LL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 February 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 11.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **(a) Critical accounting estimates and assumptions**

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

##### **(i) Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and physical condition of the assets. See the fixed assets note for the carrying amount of the assets and the accounting policy for the useful economic lives for each class of assets.

##### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Revenue from subscriptions is recognised in the accounting period in which the subscription relates to.

# **CIVIL ENFORCEMENT ASSOCIATION LIMITED**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 January 2017**

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#### **3. Accounting policies *(continued)***

##### **Corporation tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 10% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### **4. Company limited by guarantee**

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to its assets, in the event of it being wound while he is a member or within one year after he ceases to be a member.

#### **5. Employee numbers**

The average number of persons employed by the company during the year amounted to 1 (2016: 1).

# CIVIL ENFORCEMENT ASSOCIATION LIMITED

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 January 2017

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#### 6. Tangible assets

	Fixtures and fittings £	Total £
<b>Cost</b>		
At 1 February 2016	20,473	<b>20,473</b>
Additions	<u>2,400</u>	<u><b>2,400</b></u>
<b>At 31 January 2017</b>	<u><b>22,873</b></u>	<u><b>22,873</b></u>
<b>Depreciation</b>		
At 1 February 2016	4,518	<b>4,518</b>
Charge for the year	<u>1,835</u>	<u><b>1,835</b></u>
<b>At 31 January 2017</b>	<u><b>6,353</b></u>	<u><b>6,353</b></u>
<b>Carrying amount</b>		
<b>At 31 January 2017</b>	<u><b>16,520</b></u>	<u><b>16,520</b></u>
At 31 January 2016	<u>15,955</u>	<u>15,955</u>

#### 7. Debtors

	2017 £	2016 £
Trade debtors	<b>1,000</b>	–
Other debtors	<u><b>665</b></u>	<u>715</u>
	<u><b>1,665</b></u>	<u>715</u>

#### 8. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	<b>14,059</b>	14,718
Corporation tax	<u><b>2,296</b></u>	–
Other creditors	<u><b>22,040</b></u>	<u>26,384</u>
	<u><b>38,395</b></u>	<u>41,102</u>

#### 9. Contingencies

The company provides a bond up to £10,000 for each member to cover any claims made against the member. However, if a member is found to be at fault this claim is refundable to the company. Following the year end, up to the date of approval of the accounts, there were no outstanding claims in progress.

# **CIVIL ENFORCEMENT ASSOCIATION LIMITED**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 January 2017**

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#### **10. Company limited by guarantee**

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to its assets, in the event of it being wound up while he is a member or within one year after he ceases to be a member.

#### **11. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 February 2015.

No transitional adjustments were required in equity or profit or loss for the year.

#### **12. Post balance sheet events**

There were no material events up to the date of approval of the financial statements by the board.