

REGISTERED NUMBER: 07605050 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2019

FOR

CIVIL ENFORCEMENT ASSOCIATION LIMITED

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FOR THE YEAR ENDED 30 APRIL 2019**

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CIVIL ENFORCEMENT ASSOCIATION LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2019**

DIRECTORS:

S A Jacobs
A J Mackay
R Hamblin-Boone
Mrs C G Kenney

REGISTERED OFFICE:

DPC Accountants
Stone House
Stone Road Business Park
Stoke-On-Trent
Staffordshire
ST4 6SR

REGISTERED NUMBER:

07605050 (England and Wales)

ACCOUNTANTS:

DPC Accountants Ltd
Stone House
Stone Road Business Park
Stoke-On-Trent
ST4 6SR

BALANCE SHEET
30 APRIL 2019

	Notes	30.4.19 £	30.4.18 £
FIXED ASSETS			
Tangible assets	4	9,753	15,857
CURRENT ASSETS			
Debtors	5	28,229	8,237
Cash at bank		<u>169,785</u>	<u>91,776</u>
		198,014	100,013
CREDITORS			
Amounts falling due within one year	6	<u>(35,413)</u>	<u>(63,463)</u>
NET CURRENT ASSETS		<u>162,601</u>	<u>36,550</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>172,354</u>	<u>52,407</u>
RESERVES			
Income and expenditure account		<u>172,354</u>	<u>52,407</u>
		<u>172,354</u>	<u>52,407</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 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 surplus or deficit 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 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 Board of Directors on 18 November 2019 and were signed on its behalf by:

S A Jacobs - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019**

1. STATUTORY INFORMATION

CIVIL ENFORCEMENT ASSOCIATION LIMITED is a private company, limited by guarantee, 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 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.

Critical accounting 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.

Turnover

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2019

2. ACCOUNTING POLICIES - continued

Tangible fixed 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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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:

Fixtures, fittings and equipment - 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.

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 30 APRIL 2019

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2018 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2018	23,972
Disposals	(7,093)
At 30 April 2019	<u>16,879</u>
DEPRECIATION	
At 1 May 2018	8,115
Charge for year	1,084
Eliminated on disposal	(2,073)
At 30 April 2019	<u>7,126</u>
NET BOOK VALUE	
At 30 April 2019	<u>9,753</u>
At 30 April 2018	<u>15,857</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19 £	30.4.18 £
Trade debtors	4,333	-
Other debtors	<u>23,896</u>	<u>8,237</u>
	<u>28,229</u>	<u>8,237</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19 £	30.4.18 £
Trade creditors	3,716	1,705
Taxation and social security	25,217	-
Other creditors	<u>6,480</u>	<u>61,758</u>
	<u>35,413</u>	<u>63,463</u>

7. 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2019

8. 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.

9. POST BALANCE SHEET EVENTS

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

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.