

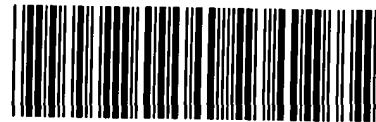
CIVIL ENFORCEMENT ASSOCIATION LIMITED

Company Limited by Guarantee

Filleted Unaudited Financial Statements

30 April 2018

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CIVIL ENFORCEMENT ASSOCIATION LIMITED

Company Limited by Guarantee

Financial Statements

Period from 1 February 2017 to 30 April 2018

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CIVIL ENFORCEMENT ASSOCIATION LIMITED

Company Limited by Guarantee

Statement of Financial Position

30 April 2018

	Note	30 Apr 18 £	£	31 Jan 17 £
Fixed assets				
Tangible assets	6		15,857	16,520
Current assets				
Debtors	7	8,237		1,665
Cash at bank and in hand		<u>91,776</u>		<u>142,212</u>
		100,013		143,877
Creditors: amounts falling due within one year	8	<u>(63,463)</u>		<u>(38,395)</u>
Net current assets			<u>36,550</u>	<u>105,482</u>
Total assets less current liabilities			<u>52,407</u>	<u>122,002</u>
Net assets			<u>52,407</u>	<u>122,002</u>
Capital and reserves				
Profit and loss account			<u>52,407</u>	<u>122,002</u>
Members funds			<u>52,407</u>	<u>122,002</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 comprehensive income has not been delivered.

For the period ending 30 April 2018 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 period 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)*

30 April 2018

These financial statements were approved by the board of directors and authorised for issue on ~~26/9/18~~....., and are signed on behalf of the board by:



Mr S A Jacobs
Director

Company registration number: 07605050

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

Period from 1 February 2017 to 30 April 2018

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, Batley, West Yorkshire, WF17 8LL.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, '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.

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)*

Period from 1 February 2017 to 30 April 2018

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:

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

CIVIL ENFORCEMENT ASSOCIATION LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 February 2017 to 30 April 2018

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 period amounted to 1 (2017: 1).

6. Tangible assets

	Fixtures and fittings £	Total £
Cost		
At 1 February 2017	22,873	22,873
Additions	1,099	1,099
At 30 April 2018	23,972	23,972
Depreciation		
At 1 February 2017	6,353	6,353
Charge for the period	1,762	1,762
At 30 April 2018	8,115	8,115
Carrying amount		
At 30 April 2018	15,857	15,857
At 31 January 2017	16,520	16,520

7. Debtors

	30 Apr 18 £	31 Jan 17 £
Trade debtors	–	1,000
Other debtors	8,237	665
	8,237	1,665

8. Creditors: amounts falling due within one year

	30 Apr 18 £	31 Jan 17 £
Trade creditors	1,705	14,059
Corporation tax	–	2,296
Other creditors	61,758	22,040
	63,463	38,395

CIVIL ENFORCEMENT ASSOCIATION LIMITED

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Period from 1 February 2017 to 30 April 2018

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.

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. Post balance sheet events

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