

**CJMS CONSULTING LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023**

AVL Accounting Services Limited
1st & 2nd Floor, 2 West St
Ware
Hertfordshire
SG12 9EE

CJMS Consulting Ltd
Unaudited Financial Statements
For The Year Ended 31 January 2023

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CJMS Consulting Ltd
Accountants' Report
For The Year Ended 31 January 2023

In accordance with the engagement letter dated 23 March 2007, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 January 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

~~We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.~~

10/08/2023

AVL Accounting Services Limited
1st & 2nd Floor, 2 West St
Ware
Hertfordshire
SG12 9EE

CJMS Consulting Ltd
Balance Sheet
As At 31 January 2023

Registered number: 06091904

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		6,398		3,899
			<u>6,398</u>		<u>3,899</u>
CURRENT ASSETS					
Debtors	5	40,293		29,049	
Cash at bank and in hand		201,689		135,072	
		<u>241,982</u>		<u>164,121</u>	
Creditors: Amounts Falling Due Within One Year	6	(58,465)		(45,636)	
		<u>(58,465)</u>		<u>(45,636)</u>	
NET CURRENT ASSETS (LIABILITIES)			183,517		118,485
			<u>183,517</u>		<u>118,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			189,915		122,384
			<u>189,915</u>		<u>122,384</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(1,216)		(741)
			<u>(1,216)</u>		<u>(741)</u>
NET ASSETS			188,699		121,643
			<u>188,699</u>		<u>121,643</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and Loss Account			188,599		121,543
			<u>188,599</u>		<u>121,543</u>
SHAREHOLDERS' FUNDS			188,699		121,643
			<u>188,699</u>		<u>121,643</u>

CJMS Consulting Ltd
Balance Sheet (continued)
As At 31 January 2023

For the year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their 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 Christopher
Smith

Director

10/08/2023

The notes on pages 4 to 5 form part of these financial statements.

CJMS Consulting Ltd
Notes to the Financial Statements
For The Year Ended 31 January 2023

1. General Information

CJMS Consulting Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 06091904. The registered office is 1st & 2nd Floor, 2 West Street, Ware, Hertfordshire, SG12 9EE.

2. Accounting Policies

2.1. 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.

2.2. 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.

2.3. 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	25% reducing balance
Fixtures & Fittings	25% reducing balance
Computer Equipment	33% reducing balance

2.4. 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 year 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.

Average number of employees, including directors, during the year was as follows:

	2023	2022
Office and administration	2	2

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. 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 asset reflects 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.

CJMS Consulting Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2023

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 February 2022	3,727	4,175	7,902
Additions	-	4,182	4,182
As at 31 January 2023	3,727	8,357	12,084
Depreciation			
As at 1 February 2022	2,825	1,178	4,003
Provided during the period	226	1,457	1,683
As at 31 January 2023	3,051	2,635	5,686
Net Book Value			
As at 31 January 2023	676	5,722	6,398
As at 1 February 2022	902	2,997	3,899

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	32,986	27,690
Prepayments and accrued income	7,307	1,359
	40,293	29,049

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	-	306
Bank loans and overdrafts	9,370	1,095
Corporation tax	34,173	34,688
Other taxes and social security	2,602	1,318
VAT	11,984	6,689
Accruals and deferred income	300	300
Directors' loan accounts	36	1,240
	58,465	45,636

7. Share Capital

Allotted, Called up and fully paid

£

100

£

100

