

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021
FOR
C J B COMMISSIONING SERVICES LIMITED

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For The Year Ended 31 May 2021

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C J B COMMISSIONING SERVICES LIMITED

COMPANY INFORMATION
For The Year Ended 31 May 2021

DIRECTORS:

Christopher John Butler
Penelope Jill Butler

SECRETARY:

Penelope Jill Butler

REGISTERED OFFICE:

59 High Street, Alconbury
Huntingdon
Cambridgeshire
PE28 4DP

REGISTERED NUMBER:

04006281 (England and Wales)

ACCOUNTANTS:

Fortus Business Advisors & Accountants
4 Office Village
Forder Way
Cygnet Park, Hampton
Peterborough
Cambridgeshire
PE7 8GX

STATEMENT OF FINANCIAL POSITION
31 May 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	5		45,243		28,123
Investments	6		<u>100</u>		<u>-</u>
			45,343		28,123
CURRENT ASSETS					
Debtors	7	188,257		99,387	
Cash at bank		<u>419,868</u>		<u>337,699</u>	
		608,125		437,086	
CREDITORS					
Amounts falling due within one year	8	<u>209,118</u>		<u>127,133</u>	
NET CURRENT ASSETS			<u>399,007</u>		<u>309,953</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			444,350		338,076
PROVISIONS FOR LIABILITIES	9		<u>8,615</u>		<u>5,343</u>
NET ASSETS			<u>435,735</u>		<u>332,733</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>435,733</u>		<u>332,731</u>
			<u>435,735</u>		<u>332,733</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 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
- (b) 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26 November 2021 and were signed on its behalf by:

Christopher John Butler - Director

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 May 2021

1. STATUTORY INFORMATION

C J B Commissioning Services Ltd is a private limited company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered Number: 04006081

Registered office:

59 High Street
Alconbury
Huntingdon
Cambridgeshire
England
PE28 4DP

The presentation currency for this financial statement is the Great British Pound (GBP).

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES**Basis of preparing the financial statements**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Motor vehicles	25% on reducing balance
Computer equipment	- 25% on reducing balance

Financial instruments

Financial instruments are classified by the director as basic or advanced following the conditions in FRS102 Section 11. Basic financial instruments are recognised at amortised costs using the effective interest method.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 31 May 2021

3. ACCOUNTING POLICIES - continued**Debtors and creditors**

Short term debtors are measured at transaction price less any impairments or discount.

Short term creditors are measured at the transaction price after allowing for any trade discounts.

Warranty provision

Warranty provision is calculated at 7% of the contract works completed at year end.

Going concern

The director has considered the impact of COVID-19 in relation to the assessment of going concern and in his opinion he has taken all reasonable steps to mitigate these factors. As at the point of authorising the accounts, and for the foreseeable future, the director considers the going concern assumption to still be appropriate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3) .

5. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 June 2020	51,245	11,149	62,394
Additions	44,773	666	45,439
Disposals	(31,366)	-	(31,366)
At 31 May 2021	<u>64,652</u>	<u>11,815</u>	<u>76,467</u>
DEPRECIATION			
At 1 June 2020	29,704	4,567	34,271
Charge for year	13,272	1,815	15,087
Eliminated on disposal	(18,134)	-	(18,134)
At 31 May 2021	<u>24,842</u>	<u>6,382</u>	<u>31,224</u>
NET BOOK VALUE			
At 31 May 2021	<u>39,810</u>	<u>5,433</u>	<u>45,243</u>
At 31 May 2020	<u>21,541</u>	<u>6,582</u>	<u>28,123</u>

6. FIXED ASSET INVESTMENTS

	Other investments £
COST	
Additions	100
At 31 May 2021	<u>100</u>
NET BOOK VALUE	
At 31 May 2021	<u>100</u>

7. DEBTORS

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	46,253	84,173
Prepayments and accrued income	2,894	2,580
Warranty Provision	13,013	12,634
	<u>62,160</u>	<u>99,387</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 May 2021

7.	DEBTORS - continued	2021 £	2020 £
	Amounts falling due after more than one year:		
	Amounts owed by group undertakings	<u>126,097</u>	<u>-</u>
	Aggregate amounts	<u>188,257</u>	<u>99,387</u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
	Trade creditors	16,338	12,918
	Provision for Warranties	13,013	12,634
	Corporation tax	60,131	43,585
	VAT	64,371	21,769
	Directors' loan accounts	55,265	30,257
	Accruals and deferred income	<u>-</u>	<u>5,970</u>
		<u>209,118</u>	<u>127,133</u>
9.	PROVISIONS FOR LIABILITIES	2021 £	2020 £
	Deferred tax		
	Accelerated capital allowances	<u>8,615</u>	<u>5,343</u>
			Deferred tax
			£
	Balance at 1 June 2020		5,343
	Accelerated capital allowance		<u>3,272</u>
	Balance at 31 May 2021		<u>8,615</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.