

Unaudited Financial Statements
for the Year Ended 27 February 2022
for
CEBT Consultancy Limited

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for the Year Ended 27 February 2022**

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CEBT Consultancy Limited
Company Information
for the Year Ended 27 February 2022

DIRECTOR: Ms C E B Tilbury

REGISTERED OFFICE: Lakeview House
4 Woodbrook Crescent
Billericay
Essex
CM12 0EQ

REGISTERED NUMBER: 04505757 (England and Wales)

ACCOUNTANTS: Mudd Partners LLP
Chartered Accountants
Lakeview House
4 Woodbrook Crescent
Billericay
Essex
CM12 0EQ

Balance Sheet
27 February 2022

	Notes	27.2.22 £	£	27.2.21 £	£
FIXED ASSETS					
Tangible assets	4		-		289
CURRENT ASSETS					
Debtors	5	310,077		1,735,637	
Cash at bank		<u>36,377</u>		<u>72,698</u>	
		346,454		1,808,335	
CREDITORS					
Amounts falling due within one year	6	<u>346,254</u>		<u>629,246</u>	
NET CURRENT ASSETS			200		1,179,089
TOTAL ASSETS LESS CURRENT LIABILITIES			200		1,179,378
CAPITAL AND RESERVES					
Called up share capital	7		200		200
Retained earnings			-		<u>1,179,178</u>
SHAREHOLDERS' FUNDS			200		1,179,378

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 27 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 27 February 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 5 May 2023 and were signed by:

Ms C E B Tilbury - Director

**Notes to the Financial Statements
for the Year Ended 27 February 2022**

1. STATUTORY INFORMATION

CEBT Consultancy Limited is a private company, limited by shares, 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.

Turnover

Turnover represents the value of sales to customers, net of discounts, allowances and excludes VAT. Sale of service is recognised when the company has delivered service to the customer, the customer has accepted the service and collectability of the related receivable is reasonably assured.

Tangible fixed assets

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

Computer equipment - 33% on cost

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 3).

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 28 February 2021	1,447
Disposals	<u>(1,447)</u>
At 27 February 2022	<u>-</u>
DEPRECIATION	
At 28 February 2021	1,158
Eliminated on disposal	<u>(1,158)</u>
At 27 February 2022	<u>-</u>
NET BOOK VALUE	
At 27 February 2022	<u>-</u>
At 27 February 2021	<u><u>289</u></u>

Notes to the Financial Statements - continued
for the Year Ended 27 February 2022

5. DEBTORS

	27.2.22 £	27.2.21 £
Amounts falling due within one year:		
Trade debtors	-	1,697
Other debtors	27,469	112,300
Directors' current accounts	127,711	1,422,604
	<u>155,180</u>	<u>1,536,601</u>
Amounts falling due after more than one year:		
Tax	154,897	199,036
Aggregate amounts	<u>310,077</u>	<u>1,735,637</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	27.2.22 £	27.2.21 £
Trade creditors	-	9,616
Tax	145,881	422,951
VAT	113,432	163,445
Other creditors	78,941	26,734
Accrued expenses	8,000	6,500
	<u>346,254</u>	<u>629,246</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			27.2.22	27.2.21
Number:	Class:	Nominal value:	£	£
100	Ordinary	1	100	100
100	Ordinary 'A'	1	100	100
			<u>200</u>	<u>200</u>

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 27 February 2022 and 27 February 2021:

	27.2.22 £	27.2.21 £
Ms C E B Tilbury		
Balance outstanding at start of year	1,422,605	(82,626)
Amounts advanced	60,697	2,285,214
Amounts repaid	(1,355,592)	(779,983)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>127,710</u>	<u>1,422,605</u>

**Notes to the Financial Statements - continued
for the Year Ended 27 February 2022**

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES - continued

Loans to directors are charged interest at HMRC's approved rate. The profit and loss account includes interest received of £17,421 (2021 : £9,012) in this regard. The loan has been fully repaid since the year end.

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
CEBT Consultancy Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CEBT Consultancy Limited for the year ended 27 February 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of CEBT Consultancy Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CEBT Consultancy Limited and state those matters that we have agreed to state to the director of CEBT Consultancy Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CEBT Consultancy Limited and its director for our work or for this report.

It is your duty to ensure that CEBT Consultancy Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of CEBT Consultancy Limited. You consider that CEBT Consultancy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CEBT Consultancy Limited. 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 statutory financial statements.

Mudd Partners LLP
Chartered Accountants
Lakeview House
4 Woodbrook Crescent
Billericay
Essex
CM12 0EQ

5 May 2023

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.