

**CJS RECRUITMENT LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**CJS Recruitment Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2022**

---

**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—5

**CJS Recruitment Ltd**  
**Balance Sheet**  
**As At 31 December 2022**

Registered number: 08799030

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	4	19,175	24,937
		19,175	24,937
<b>CURRENT ASSETS</b>			
Debtors	5	523,207	524,458
Cash at bank and in hand		154,428	166,212
		677,635	690,670
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(621,185 )	(436,867 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		56,450	253,803
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		75,625	278,740
<b>Creditors: Amounts Falling Due After More Than One Year</b>	7	(25,841 )	(85,000 )
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred Taxation		(3,643 )	(4,738 )
<b>NET ASSETS</b>		46,141	189,002
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	10	10
Profit and Loss Account		46,131	188,992
<b>SHAREHOLDERS' FUNDS</b>		46,141	189,002

**CJS Recruitment Ltd**  
**Balance Sheet (continued)**  
**As At 31 December 2022**

---

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges her 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

---

Mrs Jillian Bennett

Director

08/06/2023

The notes on pages 3 to 5 form part of these financial statements.

**CJS Recruitment Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2022**

---

**1. General Information**

CJS Recruitment Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 08799030 . The registered office is The Old Barn, Off Wood Street, Swanley Village, Kent , BR8 7PA.

**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.

**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:

Plant & Machinery	15% WDV
Fixtures & Fittings	15% WDV
Computer Equipment	15% WDV

**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 years 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.

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.

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.

**CJS Recruitment Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**2.5. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 6 (2021: 7)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 January 2022	1,732	32,111	15,425	49,268
Additions	-	295	1,568	1,863
Disposals	-	(7,729 )	(2,737 )	(10,466 )
As at 31 December 2022	<u>1,732</u>	<u>24,677</u>	<u>14,256</u>	<u>40,665</u>
<b>Depreciation</b>				
As at 1 January 2022	260	16,946	7,125	24,331
Provided during the period	221	1,821	1,344	3,386
Disposals	-	(4,405 )	(1,822 )	(6,227 )
As at 31 December 2022	<u>481</u>	<u>14,362</u>	<u>6,647</u>	<u>21,490</u>
<b>Net Book Value</b>				
As at 31 December 2022	<u>1,251</u>	<u>10,315</u>	<u>7,609</u>	<u>19,175</u>
As at 1 January 2022	<u>1,472</u>	<u>15,165</u>	<u>8,300</u>	<u>24,937</u>

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	416,307	327,696
Prepayments and accrued income	62,941	20,164
Other debtors	2,340	11,095
Director's loan account	41,619	165,503
	<u>523,207</u>	<u>524,458</u>

**CJS Recruitment Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2022**

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	18,305	10,675
Bank loans and overdrafts	19,381	15,030
Corporation tax	25,669	-
Other taxes and social security	2,007	2,355
VAT	157,259	96,475
Other creditors	298,613	188,008
Intercompany loans	68,419	97,366
Accruals and deferred income	31,532	26,958
	<u>621,185</u>	<u>436,867</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	25,841	85,000
	<u>25,841</u>	<u>85,000</u>

**8. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	10	10

**9. Related Party Transactions**

Included in the Other Debtors is an amount owed from the company director Mrs J Bennett (2021 - £165,503.12), no interest is to be charged and this will be repaid within 9 months of the year end.

Included within other creditors due within one year is an amount of £68,419 (2021 - £97,366) owed to CJS Payroll Services Ltd, a company under the control of the director Mrs J Bennett. No repayment terms have been set and no interest is to be charged.

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.