

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**FOR**

**KJM HSE CONSULTANCY LIMITED**

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**KJM HSE CONSULTANCY LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**DIRECTORS:**

Mr K Mowat  
Ms V A Nelson

**REGISTERED OFFICE:**

Fleming Court  
Leigh Road  
Eastleigh  
Southampton  
Hampshire  
SO50 9PD

**REGISTERED NUMBER:**

09102360 (England and Wales)

**BALANCE SHEET**  
**30 JUNE 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		3,514		4,686
<b>CURRENT ASSETS</b>					
Debtors	6	9,258		14,168	
Cash at bank		<u>6,707</u>		<u>21,069</u>	
		15,965		35,237	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>18,617</u>		<u>30,335</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(2,652)</u>		<u>4,902</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			862		9,588
<b>PROVISIONS FOR LIABILITIES</b>			<u>668</u>		<u>890</u>
<b>NET ASSETS</b>			<u><u>194</u></u>		<u><u>8,698</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>94</u>		<u>8,598</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>194</u></u>		<u><u>8,698</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14 March 2023 and were signed on its behalf by:

Mr K Mowat - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

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**1. STATUTORY INFORMATION**

KJM HSE 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

All fixed assets are initially recorded at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 balance sheet date.

**Deferred tax**

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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**3. ACCOUNTING POLICIES - continued**

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 1) .

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 July 2021			
and 30 June 2022	<u>637</u>	<u>7,117</u>	<u>7,754</u>
<b>DEPRECIATION</b>			
At 1 July 2021	498	2,570	3,068
Charge for year	<u>35</u>	<u>1,137</u>	<u>1,172</u>
At 30 June 2022	<u>533</u>	<u>3,707</u>	<u>4,240</u>
<b>NET BOOK VALUE</b>			
At 30 June 2022	<u>104</u>	<u>3,410</u>	<u>3,514</u>
At 30 June 2021	<u>139</u>	<u>4,547</u>	<u>4,686</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	2,300	14,168
Other debtors	<u>6,958</u>	<u>-</u>
	<u>9,258</u>	<u>14,168</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	64	475
Taxation and social security	16,779	28,182
Other creditors	<u>1,774</u>	<u>1,678</u>
	<u>18,617</u>	<u>30,335</u>

Included in other creditors is £1,628 (2021: £1,550) in relation to accruals and deferred income.

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			<b>2022</b>	<b>2021</b>
Number:	Class:	Nominal value:	<b>£</b>	<b>£</b>
100	Ordinary	£1	<u>100</u>	<u>100</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 June 2022 and 30 June 2021:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Mr K Mowat</b>		
Balance outstanding at start of year	-	-
Amounts advanced	<b>38,107</b>	-
Amounts repaid	<b>(31,149)</b>	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>6,958</u></b>	<b><u>-</u></b>

The loan was unsecured with interest charged at HMRC approved rates and repaid within 9 months of the year end.

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.