

Unaudited Financial Statements for the Year Ended 31 December 2022

for

F E J Consult Ltd

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for the Year Ended 31 December 2022

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**DIRECTORS:**

Mrs K J Law  
F E J Law

**SECRETARY:**

A Roden Ltd

**REGISTERED OFFICE:**

9 Byford Court Crockatt Road  
Hadleigh  
Ipswich  
Suffolk  
IP7 6RD

**REGISTERED NUMBER:**

09452151 (England and Wales)

**ACCOUNTANTS:**

Suffolk Tax Accountants Group  
9 Byford Court  
Crockatt Road  
Hadleigh  
Ipswich  
Suffolk  
IP7 6RD

Balance Sheet  
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		498		864
<b>CURRENT ASSETS</b>					
Stocks		10,000		10,000	
Debtors	5	34,038		-	
Cash at bank		<u>3,029</u>		<u>13,184</u>	
		47,067		23,184	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>47,532</u>		<u>23,866</u>	
<b>NET CURRENT LIABILITIES</b>			(465)		(682)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>33</u>		<u>182</u>
<b>PROVISIONS FOR LIABILITIES</b>			-		164
<b>NET ASSETS</b>			<u><u>33</u></u>		<u><u>18</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>31</u>		<u>16</u>
			<u><u>33</u></u>		<u><u>18</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 23 June 2023 and were signed on its behalf by:

F E J Law - Director

Mrs K J Law - Director

Notes to the Financial Statements  
for the Year Ended 31 December 2022

1. **STATUTORY INFORMATION**

F E J Consult Ltd 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 as modified by the revaluation of certain assets.

**Turnover**

Turnover represents the fair value of services provided during the period on client assignments. Turnover is recognised as contract activity progresses and the right to consideration is earned. Turnover excludes value added tax. Unbilled turnover on individual client assignments is included as accrued income within debtors. Where individual on account billings exceed revenue recognised on client assignments, the excess is classified as deferred income within creditors.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Plant and machinery etc - 33% on cost and 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 2 ) .

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

4. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

**COST**

At 1 January 2022  
and 31 December 2022

1,252

**DEPRECIATION**

At 1 January 2022

388

Charge for year

366

At 31 December 2022

754

**NET BOOK VALUE**

At 31 December 2022

498

At 31 December 2021

864

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22

31.12.21

£

£

Other debtors

34,038

-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22

31.12.21

£

£

Trade creditors

-

240

Taxation and social security

16,642

5,452

Other creditors

30,890

18,174

47,532

23,866

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.