Registered number
11292324

CW-BMS-Solutions Ltd

Filleted Accounts

30 April 2022

CW-BMS-Solutions Ltd
Registered number: 11292324
Balance Sheet
as at 30 April 2022

	Notes		2022		2021
			£		£
Fixed assets					
Intangible assets	3		1,400		2,800
Tangible assets	4		918		1,467
			2,318		4,267
Current assets					
Stocks		1,700		1,400	
Debtors	5	30,454		26,857	
Cash at bank and in hand		51,712		36,512	
		83,866		64,769	
Creditors: amounts falling due within one year	6	(25,126)		(37,986)	
Net current assets			58,740		26,783
Total assets less current liabilities			61,058		31,050
Provisions for liabilities			(174)		(279)
Net assets			60,884		30,771
Capital and reserves					
Called up share capital			2		2
Profit and loss account			60,882		30,769
Shareholders' funds			60,884		30,771

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Colin Wilson
Director
Approved by the board on 9 January 2023

CW-BMS-Solutions Ltd
Notes to the Accounts
for the year ended 30 April 2022

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets
Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions
Contributions to defined contribution plans are expensed in the period to which they relate.

		2022 Number	2021 Number
2	**Employees**		
	Average number of persons employed by the company	2	2

		£
3	**Intangible fixed assets**	
	Goodwill:	
	Cost	
	At 1 May 2021	7,000
	Additions	-
	Disposals	-
	At 30 April 2022	7,000
	Amortisation	
	At 1 May 2021	4,200
	Provided during the year	1,400
	On disposals	-
	At 30 April 2022	5,600
	Net book value	
	At 30 April 2022	1,400
	At 30 April 2021	2,800

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

CW-BMS-Solutions Ltd
Notes to the Accounts
for the year ended 30 April 2022

4 Tangible fixed assets

	Plant and machinery etc £	Total £
Cost		
At 1 May 2021	2,744	2,744
Additions	-	-
Disposals	-	-
At 30 April 2022	2,744	2,744
Depreciation		
At 1 May 2021	1,277	1,277
Charge for the year	549	549
On disposals	-	-
At 30 April 2022	1,826	1,826
Net book value		
At 30 April 2022	918	918
At 30 April 2021	1,467	1,467

5 Debtors

	2022 £	2021 £
Trade debtors	28,014	23,929
Other debtors	2,440	2,928
	30,454	26,857
Amounts due after more than one year included above	-	-

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	148	2,791
Taxation and social security costs	13,257	18,064
Other creditors	11,721	17,131
	25,126	37,986

7 Other information

CW-BMS-Solutions Ltd is a private company limited by shares and incorporated in England. Its registered office is:
7 Fairisle
Ouston
Chester le Street
DH2 1JT