

Unaudited Financial Statements for the Year Ended 31 July 2023

for

NJS BUSINESS CONSULTING LIMITED

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for the Year Ended 31 July 2023

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Balance Sheet
31 July 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		-		-
Investment property	5		<u>775,000</u>		<u>775,000</u>
			775,000		775,000
CURRENT ASSETS					
Debtors	6	1,416		1,411	
Cash at bank		<u>36,837</u>		<u>40,281</u>	
		38,253		41,692	
CREDITORS					
Amounts falling due within one year	7	<u>3,658</u>		<u>3,884</u>	
NET CURRENT ASSETS			<u>34,595</u>		<u>37,808</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			809,595		812,808
PROVISIONS FOR LIABILITIES					
			<u>56,490</u>		<u>56,490</u>
NET ASSETS			<u>753,105</u>		<u>756,318</u>
CAPITAL AND RESERVES					
Called up share capital	8		1,000		1,000
Retained earnings			<u>752,105</u>		<u>755,318</u>
SHAREHOLDERS' FUNDS			<u>753,105</u>		<u>756,318</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Balance Sheet - continued
31 July 2023

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 24 January 2024 and were signed by:

Mr N J Speyer - Director

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. **STATUTORY INFORMATION**

NJS Business Consulting Limited is a private company, limited by shares, registered in United Kingdom. The company's registered number and registered office address are as below:

Registered number: 03111405
Registered office: 4 Eastway Nailsea
Bristol
BS48 2NH

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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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% Straight line

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 August 2022 and 31 July 2023	<u>2,276</u>
DEPRECIATION	
At 1 August 2022 and 31 July 2023	<u>2,276</u>
NET BOOK VALUE	
At 31 July 2023	<u>-</u>
At 31 July 2022	<u>-</u>

5. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 August 2022 and 31 July 2023	<u>775,000</u>
NET BOOK VALUE	
At 31 July 2023	<u>775,000</u>
At 31 July 2022	<u>775,000</u>

There has been no valuation of investment property by an independent valuer. However, the directors believe that the carrying value at the 31st July 2023 is a reasonable estimate of the market value at that date.

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

	2023 £	2022 £
Prepayments	<u>1,416</u>	<u>1,411</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				2023	2022
				£	£
	Trade creditors			148	92
	Social security and other taxes			200	1,063
	Other creditors			2,318	1,920
	Accruals and deferred income			992	809
				<u>3,658</u>	<u>3,884</u>
8. CALLED UP SHARE CAPITAL				2023	2022
				£	£
Allotted, issued and fully paid:					
Number:	Class:		Nominal value:		
1,000	Ordinary		£1	<u>1,000</u>	<u>1,000</u>

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.