REGISTERED NUMBER: 09760310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

FOR

NEW ERA COMMISSIONING SPECIALISTS LTD

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FOR THE YEAR ENDED 30 SEPTEMBER 2021

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ABRIDGED BALANCE SHEET
30 SEPTEMBER 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		18,382		28,678
CURRENT ASSETS					
Debtors		227,138		155,593	
Cash at bank and in hand		240		7,040	
		227,378		162,633	
CREDITORS					
Amounts falling due within one year		186,732		116,612	
NET CURRENT ASSETS			40,646		46,021
TOTAL ASSETS LESS CURRENT LIABILITIES			59,028		74,699
CREDITORS					
Amounts falling due after more than one year	5		(54,463)		(69,732)
PROVISIONS FOR LIABILITIES			(1,216)		(1,382)
NET ASSETS			3,349		3,585
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			3,249		3,485
SHAREHOLDERS' FUNDS			3,349		3,585

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 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.

The notes form part of these financial statements

continued...

ABRIDGED BALANCE SHEET - continued
30 SEPTEMBER 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 September 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved and authorised for issue by the director and authorised for issue on 16 June 2022 and were signed by:

A J Pennington - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. STATUTORY INFORMATION

New Era Commissioning Specialists Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 09760310

Registered office: 26 Carlton Road
Lowton
Cheshire
WA3 2EP

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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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2. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2020 - 5) .

4. **TANGIBLE FIXED ASSETS**

	Totals
	£
COST	
At 1 October 2020	60,834
Additions	1,418
At 30 September 2021	62,252
DEPRECIATION	
At 1 October 2020	32,156
Charge for year	11,714
At 30 September 2021	43,870
NET BOOK VALUE	
At 30 September 2021	18,382
At 30 September 2020	28,678

5. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS**

	2021	2020
	£	£
Repayable by instalments		
Bank loans more 5 yr by instal	-	5,834

6. **LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Finance leases	
	2021	2020
	£	£
Net obligations repayable:		
Within one year	5,807	5,807
Between one and five years	17,796	23,898
	23,603	29,705

continued...

6. LEASING AGREEMENTS - continued

	Non-cancellable operating leases	
	2021	2020
	£	£
Within one year	6,985	9,188
Between one and five years	2,327	9,746
	9,312	18,934

7. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
	£	£
Bank overdraft	15,405	-
Other creditors	45,557	16,340
	60,962	16,340

The debt is secured by way of a fixed and floating charge over the company's assets.

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
80	Ordinary	£1	80	80
10	A Ordinary	£1	10	10
10	B Ordinary	£1	10	10
			100	100

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2021 and 30 September 2020:

	2021	2020
	£	£
A J Pennington		
Balance outstanding at start of year	52,038	32,036
Amounts advanced	81,108	92,276
Amounts repaid	(63,393)	(72,274)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	69,753	52,038

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.