

REGISTERED NUMBER: 09760310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
NEW ERA COMMISSIONING SPECIALISTS LTD

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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ABRIDGED BALANCE SHEET
30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		7,247		18,382
CURRENT ASSETS					
Debtors		213,774		227,138	
Cash in hand		<u>240</u>		<u>240</u>	
		214,014		227,378	
CREDITORS					
Amounts falling due within one year		<u>173,681</u>		<u>186,732</u>	
NET CURRENT ASSETS			<u>40,333</u>		<u>40,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			47,580		59,028
CREDITORS					
Amounts falling due after more than one year			(26,666)		(54,463)
PROVISIONS FOR LIABILITIES			<u>(1,216)</u>		<u>(1,216)</u>
NET ASSETS			<u>19,698</u>		<u>3,349</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			<u>19,598</u>		<u>3,249</u>
SHAREHOLDERS' FUNDS			<u>19,698</u>		<u>3,349</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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.

ABRIDGED BALANCE SHEET - continued
30 SEPTEMBER 2022

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 2022 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 12 May 2023 and were signed by:

A J Pennington - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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.

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.

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2021 - 5) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 October 2021	
and 30 September 2022	<u>62,252</u>
DEPRECIATION	
At 1 October 2021	43,870
Charge for year	<u>11,135</u>
At 30 September 2022	<u>55,005</u>
NET BOOK VALUE	
At 30 September 2022	<u>7,247</u>
At 30 September 2021	<u>18,382</u>

5. **LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Finance leases	
	2022 £	2021 £
Net obligations repayable:		
Within one year	12,296	5,807
Between one and five years	<u>-</u>	<u>17,796</u>
	<u>12,296</u>	<u>23,603</u>
	Non-cancellable operating leases	
	2022 £	2021 £
Within one year	2,327	6,985
Between one and five years	<u>-</u>	<u>2,327</u>
	<u>2,327</u>	<u>9,312</u>

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

6. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank overdrafts	3,567	15,405
Other creditors	43,906	45,557
	<u>47,473</u>	<u>60,962</u>

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

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
80	Ordinary	£1	80	80
10	A Ordinary	£1	10	10
10	B Ordinary	£1	10	10
			<u>100</u>	<u>100</u>

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

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

	2022	2021
	£	£
A J Pennington		
Balance outstanding at start of year	69,753	52,038
Amounts advanced	66,067	81,108
Amounts repaid	(93,335)	(63,393)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>42,485</u>	<u>69,753</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.