REGISTERED NUMBER: 09760310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

FOR

NEW ERA COMMISSIONING SPECIALISTS LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Page
Abridged Balance Sheet	1
Notes to the Financial Statements	3

ABRIDGED BALANCE SHEET
30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		57,390		76,675
CURRENT ASSETS					
Debtors		201,302		187,163	
Cash in hand		240		237	
		201,542		187,400	
CREDITORS					
Amounts falling due within one year		240,444		197,436	
NET CURRENT LIABILITIES			(38,902)		(10,036)
TOTAL ASSETS LESS CURRENT LIABILITIES			18,488		66,639
CREDITORS					
Amounts falling due after more than one year			(63,256)		(81,258)
PROVISIONS FOR LIABILITIES			(1,640)		(1,216)
NET LIABILITIES			(46,408)		(15,835)
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			(46,508)		(15,935)
SHAREHOLDERS' FUNDS			(46,408)		(15,835)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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

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ABRIDGED BALANCE SHEET - continued
30 SEPTEMBER 2024

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 2024 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 17 June 2025 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 2024

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.

The accounts have been prepared on a going concern basis through the continued support from its director.

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	- 20% on cost
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 3 (2023 - 5) .

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 October 2023 and 30 September 2024	106,682
DEPRECIATION	
At 1 October 2023	30,007
Charge for year	19,285
At 30 September 2024	49,292
NET BOOK VALUE	
At 30 September 2024	57,390
At 30 September 2023	76,675

5. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts		Finance leases	
	2024 £	2023 £	2024 £	2023 £
Net obligations repayable:				
Within one year	7,973	7,973	5,238	5,238
Between one and five years	27,273	35,628	18,725	23,964
	35,246	43,601	23,963	29,202

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6. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Bank overdrafts	20,381	24,802
Other creditors	37,175	41,414
	57,556	66,216

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:	2024 £	2023 £
80	Ordinary	£1	80	80
10	A Ordinary	£1	10	10
10	B Ordinary	£1	10	10
			100	100

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2024 and 30 September 2023:

	2024	2023
	£	£
A J Pennington		
Balance outstanding at start of year	55,436	42,485
Amounts advanced	76,712	55,320
Amounts repaid	(66,781)	(42,369)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	65,367	55,436

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.