

Unaudited Financial Statements for the Year Ended 31 March 2023

for

EMJ MANAGEMENT CONSULTING LTD

Contents of the Financial Statements  
for the Year Ended 31 March 2023

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	4

EMJ MANAGEMENT CONSULTING LTD

Company Information  
for the Year Ended 31 March 2023

**DIRECTORS:**

Mrs J M Jones  
M E Jones

**REGISTERED OFFICE:**

Unit 11 Diddenham Court  
Lambwood Hill  
Grazeley  
Reading  
Berkshire  
RG7 1JQ

**REGISTERED NUMBER:**

07500079 (England and Wales)

**ACCOUNTANTS:**

EDMONDS ACCOUNTANCY LIMITED  
Unit 11, Diddenham Bus Park,  
Diddenham Court  
Grazeley,  
READING  
Berkshire  
RG7 1JQ

**Statement of Financial Position**  
**31 March 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		32,220		40,547
<b>CURRENT ASSETS</b>					
Cash at bank		505,659		523,088	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>29,778</u>		<u>46,970</u>	
<b>NET CURRENT ASSETS</b>			<u>475,881</u>		<u>476,118</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			508,101		516,665
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		(23,948)		(33,699)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(6,485)</u>		<u>(7,704)</u>
<b>NET ASSETS</b>			<u><u>477,668</u></u>		<u><u>475,262</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			102		101
Retained earnings			<u>477,566</u>		<u>475,161</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>477,668</u></u>		<u><u>475,262</u></u>

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

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

The directors acknowledge their 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.

Statement of Financial Position - continued  
31 March 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 4 August 2023 and were signed on its behalf by:

M E Jones - Director

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

1. **STATUTORY INFORMATION**

EMJ MANAGEMENT CONSULTING LTD is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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.

Revenue is recognised for the provision of services as the contractual activities progress.

**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 etc - 33% on cost, 33% on reducing balance and 20% on reducing balance

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2).

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

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2022	61,437
Additions	574
At 31 March 2023	<u>62,011</u>
<b>DEPRECIATION</b>	
At 1 April 2022	20,890
Charge for year	8,901
At 31 March 2023	<u>29,791</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>32,220</u>
At 31 March 2022	<u>40,547</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Bank loans and overdrafts	9,936	-
Taxation and social security	4,512	-
Other creditors	<u>15,330</u>	<u>46,970</u>
	<u>29,778</u>	<u>46,970</u>

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23 £	31.3.22 £
Bank loans	23,948	-
Other creditors	-	33,699
	<u>23,948</u>	<u>33,699</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.