
CAMBRIDGE CENTRE FOR EVIDENCE-BASED POLICING LTD

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 DECEMBER 2019

CAMBRIDGE CENTRE FOR EVIDENCE-BASED POLICING LTD

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CAMBRIDGE CENTRE FOR EVIDENCE-BASED POLICING LTD
REGISTERED NUMBER: 08660094

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible assets	4	1,609	3,684
		<u>1,609</u>	<u>3,684</u>
CURRENT ASSETS			
Debtors: amounts falling due within one year	5	130,054	438,181
Cash at bank and in hand		553,383	39,387
		<u>683,437</u>	<u>477,568</u>
Creditors: amounts falling due within one year	6	(178,014)	(113,416)
NET CURRENT ASSETS		<u>505,423</u>	<u>364,152</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>507,032</u>	<u>367,836</u>
PROVISIONS FOR LIABILITIES			
Deferred tax	7	(157)	(587)
		<u>(157)</u>	<u>(587)</u>
NET ASSETS		<u><u>506,875</u></u>	<u><u>367,249</u></u>
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Profit and loss account		506,775	367,149
		<u><u>506,875</u></u>	<u><u>367,249</u></u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings or the directors' report in accordance with provisions applicable to companies subject to the small companies' regime.

CAMBRIDGE CENTRE FOR EVIDENCE-BASED POLICING LTD
REGISTERED NUMBER: 08660094

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2019

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

L W Sherman
Director

Date: 21 April 2020

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. GENERAL INFORMATION

Cambridge Centre For Evidence-Based Policing Ltd is a private company limited by shares and incorporated in England and Wales. Its registered office address is Salisbury House, Station Road, Cambridge, CB1 2LA. The Company's principal place of business is Somersham House, Rectory Lane, Somersham, Cambridgeshire, PE28 3EL.

The Company's functional and presentational currency is GBP.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 TURNOVER

Turnover comprises revenue recognised by the Company in respect of training and consultancy services supplied during the year, exclusive of Value Added Tax. Revenue is recognised as the fair value of the consideration received or receivable, and is recognised in the period in which the services are supplied in accordance with the contract.

2.3 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-
	3 years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Retained Earnings.

2.4 DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES (CONTINUED)

2.5 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 CREDITORS

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 CURRENT AND DEFERRED TAXATION

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.8 PENSIONS

DEFINED CONTRIBUTION PENSION PLAN

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Income and Retained Earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

3. EMPLOYEES

The average monthly number of employees, including directors, during the year was 5 (2018 - 4).

4. TANGIBLE FIXED ASSETS

	Office equipment £
COST OR VALUATION	
At 1 January 2019	10,844
At 31 December 2019	10,844
DEPRECIATION	
At 1 January 2019	7,160
Charge for the year on owned assets	2,075
At 31 December 2019	9,235
NET BOOK VALUE	
At 31 December 2019	1,609
At 31 December 2018	3,684

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	93,053	11,000
Other debtors	36,501	61,411
Prepayments and accrued income	500	365,770
	130,054	438,181

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	-	7,753
Corporation tax	57,884	61,240
Other taxation and social security	67,830	1,184
Other creditors	2,240	641
Accruals and deferred income	50,060	42,598
	<u>178,014</u>	<u>113,416</u>

Other creditors include contributions of £1,824 (2018 - £641) payable to the Company's defined contribution pension scheme at the balance sheet date.

7. DEFERRED TAXATION

	2019 £	2018 £
At beginning of year	587	708
Charged to profit or loss	(430)	(121)
AT END OF YEAR	<u>157</u>	<u>587</u>

The provision for deferred taxation is made up as follows:

	2019 £	2018 £
Accelerated capital allowances	274	626
Other short term timing differences	(117)	(39)
	<u>157</u>	<u>587</u>

8. SHARE CAPITAL

	2019 £	2018 £
ALLOTTED, CALLED UP AND FULLY PAID		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</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.