REGISTERED NUMBER: 10976720 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

FOR

CSEBM LONDON LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2022

CSEBM LONDON LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2022

DIRECTOR:	B M Lewis
REGISTERED OFFICE:	5 San Remo Parade Westcliff-on-Sea Essex SS0 7RD
REGISTERED NUMBER:	10976720 (England and Wales)
ACCOUNTANTS:	CKS Accountancy Limited 1349/1353 London Road Leigh-on-Sea Essex SS9 2AB

BALANCE SHEET
30 SEPTEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Intangible assets	4		-		7,909
Property, plant and equipment	5		20,153		16,421
			20,153		24,330
CURRENT ASSETS					
Inventories		1,185		9,633	
Debtors	6	97,483		77,137	
Cash at bank		14,975		9,381	
		113,643		96,151	
CREDITORS					
Amounts falling due within one year	7	97,410		77,179	
NET CURRENT ASSETS			16,233		18,972
TOTAL ASSETS LESS CURRENT LIABILITIES			36,386		43,302
CREDITORS					
Amounts falling due after more than one year	8		(33,341)		(42,452)
PROVISIONS FOR LIABILITIES	10		(3,829)		-
NET (LIABILITIES)/ASSETS			(784)		850
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Retained earnings	12		(884)		750
SHAREHOLDERS' FUNDS			(784)		850

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.

The notes form part of these financial statements

continued...

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.

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

The financial statements were approved by the director and authorised for issue on 18 August 2023 and were signed by:

B M Lewis - Director

1. STATUTORY INFORMATION

Csebm London Limited 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
Revenue 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

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing inventories to their present location and condition.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 1) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 October 2021	
and 30 September 2022	39,545
AMORTISATION	
At 1 October 2021	31,636
Amortisation for year	7,909
At 30 September 2022	39,545
NET BOOK VALUE	
At 30 September 2022	-
At 30 September 2021	7,909

5. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2021	19,437	13,795	542	33,774
Additions	9,950	-	565	10,515
At 30 September 2022	29,387	13,795	1,107	44,289
DEPRECIATION				
At 1 October 2021	10,782	6,035	536	17,353
Charge for year	4,651	1,940	192	6,783
At 30 September 2022	15,433	7,975	728	24,136
NET BOOK VALUE				
At 30 September 2022	13,954	5,820	379	20,153
At 30 September 2021	8,655	7,760	6	16,421

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	87,768	76,629
Inter-company loans	9,256	-
Prepayments	459	508
	97,483	77,137

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 9)	7,924	7,925
Other loans (see note 9)	2,200	4,900
Hire purchase contracts	3,685	3,421
Trade creditors	24,134	10,565
Tax	20,623	1,664
Social security and other taxes	288	-
VAT	34,501	24,152
Inter-company loans	-	21,306
Directors' loan accounts	5	1,246
Accrued expenses	4,050	2,000
	97,410	77,179

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 9)	31,772	38,446
Hire purchase contracts	1,569	4,006
	33,341	42,452

Amounts falling due in more than five years:

	2022	2021
Repayable by instalments		
Hire purchase	-	4,006

9. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	-	1
Bank loans	7,924	7,924
Other loans	2,200	4,900
	10,124	12,825
Amounts falling due between one and two years:		
Bank loans - 1-2 years	15,847	15,847
Amounts falling due between two and five years:		
Bank loans - 2-5 years	15,925	22,599

continued...

10. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	3,829	-

	Deferred tax
	£
Provided during year	3,829
Balance at 30 September 2022	3,829

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
100	Ordinary	£1	100	100

12. RESERVES

	Retained earnings
	£
At 1 October 2021	750
Profit for the year	28,566
Dividends	(30,200)
At 30 September 2022	(884)