

REGISTERED NUMBER: 04458567 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

FOR

A & J ACCOUNTANCY LIMITED

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FOR THE YEAR ENDED 30 JUNE 2018

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A & J ACCOUNTANCY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2018

DIRECTOR: Mrs J M Hough

SECRETARY: Mrs J M Hough

REGISTERED OFFICE: 6 Cleves Crescent
Tudor Park
Cheslyn Hay
Walsall
West Midlands
WS67LR

REGISTERED NUMBER: 04458567 (England and Wales)

ACCOUNTANTS: A & J ACCOUNTANCY LIMITED
6 Cleves Crescent
Tudor Park
Cheslyn Hay
Walsall
West Midlands
WS67LR

STATEMENT OF FINANCIAL POSITION
30 JUNE
2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Property, plant and equipment	4		188		251
CURRENT ASSETS					
Cash at bank		471		527	
CREDITORS					
Amounts falling due within one year	5	<u>579</u>		<u>684</u>	
NET CURRENT LIABILITIES			<u>(108)</u>		<u>(157)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			80		94
PROVISIONS FOR LIABILITIES			<u>35</u>		<u>50</u>
NET ASSETS			<u><u>45</u></u>		<u><u>44</u></u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>44</u>		<u>43</u>
SHAREHOLDERS' FUNDS			<u><u>45</u></u>		<u><u>44</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 8 March 2019 and were signed by:

Mrs J M Hough - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

1. STATUTORY INFORMATION

A & J ACCOUNTANCY 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 etc - 25% on reducing balance

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 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 1 (2017 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2018

4. PROPERTY, PLANT AND EQUIPMENT

Plant and
machinery
etc
£

COST

At 1 July 2017
and 30 June 2018

3,426

DEPRECIATION

At 1 July 2017
Charge for year
At 30 June 2018

3,175

63

3,238

NET BOOK VALUE

At 30 June 2018
At 30 June 2017

188

251

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2018

2017

£

£

Taxation and social security
Other creditors

433

535

146

149

579

684

6. RELATED PARTY DISCLOSURES

During the year, total dividends of £1,800 (2017 - £2,100) were paid to the director .

The company was under the control of J M Hough during the year. She owns 100% of the company's
Issued Ordinary Share Capital.