

**J. DAY ELECTRICAL CONTRACTORS LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**J. DAY ELECTRICAL CONTRACTORS LIMITED**  
**UNAUDITED ACCOUNTS**  
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**J. DAY ELECTRICAL CONTRACTORS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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<b>Directors</b>	JOHN DAY MARILYN DAY
<b>Company Number</b>	04517446 (England and Wales)
<b>Registered Office</b>	13 BEVERLEY GARDENS BURSLEDON SOUTHAMPTON HAMPSHIRE SO31 8FD
<b>Accountants</b>	CALCUL8 LIMITED 57 HIGH STREET SAXILBY LINCOLN LINCOLNSHIRE LN1 2HA

**J. DAY ELECTRICAL CONTRACTORS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	56,000	56,000
Tangible assets	<u>5</u>	913	1,217
		<u>56,913</u>	<u>57,217</u>
<b>Current assets</b>			
Debtors	<u>6</u>	11,932	5,637
Cash at bank and in hand		58,482	117,014
		<u>70,414</u>	<u>122,651</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(20,717)	(38,511)
<b>Net current assets</b>		<u>49,697</u>	<u>84,140</u>
<b>Total assets less current liabilities</b>		106,610	141,357
<b>Creditors: amounts falling due after more than one year</b>	<u>8</u>	(38,449)	(49,113)
<b>Net assets</b>		<u>68,161</u>	<u>92,244</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	100	100
Profit and loss account		68,061	92,144
<b>Shareholders' funds</b>		<u>68,161</u>	<u>92,244</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 17 March 2021 and were signed on its behalf by

JOHN DAY  
Director

Company Registration No. 04517446

**J. DAY ELECTRICAL CONTRACTORS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**1 Statutory information**

J. DAY ELECTRICAL CONTRACTORS LIMITED is a private company, limited by shares, registered in England and Wales, registration number 04517446. The registered office is 13 BEVERLEY GARDENS, BURSLEDON, SOUTHAMPTON, HAMPSHIRE, SO31 8FD.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance
Fixtures & fittings	25% reducing balance

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss. These CJRS grants are included in 'other operating income'.

**J. DAY ELECTRICAL CONTRACTORS LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 September 2020	250,000
At 31 August 2021	250,000
<b>Amortisation</b>	
At 1 September 2020	194,000
At 31 August 2021	194,000
<b>Net book value</b>	
At 31 August 2021	56,000
At 31 August 2020	56,000

**5 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 September 2020	6,263	22,713	28,976
At 31 August 2021	6,263	22,713	28,976
<b>Depreciation</b>			
At 1 September 2020	6,102	21,657	27,759
Charge for the year	40	264	304
At 31 August 2021	6,142	21,921	28,063
<b>Net book value</b>			
At 31 August 2021	121	792	913
At 31 August 2020	161	1,056	1,217

**6 Debtors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
VAT	3,740	-
Trade debtors	8,192	5,637
	11,932	5,637

**7 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Bank loans and overdrafts	10,664	887
VAT	-	25,780
Taxes and social security	7,753	10,544
Accruals	2,300	1,300
	20,717	38,511

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	38,449	49,113
	<u>          </u>	<u>          </u>

<b>9 Share capital</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
	<u>          </u>	<u>          </u>

**10 Average number of employees**

During the year the average number of employees was 2 (2020: 2).

