

AMENDED ACCOUNTS

H & J TRADING LIMITED

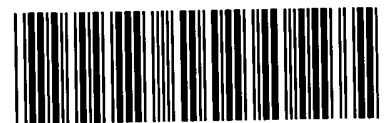
Report of the Director and Unaudited Financial Statements

Period of accounts

Start date: 01 May 2020

End date: 30 April 2021

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H & J TRADING LIMITED
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H & J TRADING LIMITED
Company Information
For the year ended 30 April 2021

Director	Hasmukh patel
Registered Number	04728365
Registered Office	43 Maplefield, Park Street St. Albans Hertfordshire AL2 2BE
Accountants	RCi Chartered Accountants and Business Advisors Windsor House 9-15 Adelaide Street Luton LU1 5BJ

H & J TRADING LIMITED
Director's Report
For the year ended 30 April 2021

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 30 April 2021.

Principal activities

Principal activity of the company during the financial year was of Repair of electrical equipment , Installation of industrial machinery and equipment.

Director

The director who served the company throughout the year was as follows:

Hasmukh patel (from 10/04/2003)

Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

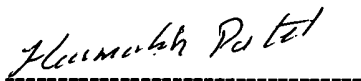
In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.



Hasmukh patel
Director

Date approved: 25 August 2022

H & J TRADING LIMITED
Accountants' Report
For the year ended 30 April 2021

Accountant's report

You consider that the company is exempt from an audit for the year ended 30 April 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

RCi Chartered Accountants and Business Advisors

30 April 2021

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RCi Chartered Accountants and Business Advisors

Windsor House

9-15 Adelaide Street

Luton

LU1 5BJ

25 August 2022

H & J TRADING LIMITED
Income Statement
For the year ended 30 April 2021

	Notes	2021 £	2020 £
Turnover		<u>0</u>	<u>63,230</u>
Gross profit		<u>0</u>	<u>63,230</u>
Administrative expenses		(18,805)	(32,431)
Other operating income	2	<u>15,150</u>	<u>465</u>
Operating profit/(loss)	3	<u>(3,655)</u>	<u>31,264</u>
Profit/(Loss) on ordinary activities before taxation		<u>(3,655)</u>	<u>31,264</u>
Tax on profit on ordinary activities	5	<u>0</u>	<u>(5,267)</u>
Profit/(Loss) for the financial year		<u><u>(3,655)</u></u>	<u><u>25,997</u></u>

H & J TRADING LIMITED
Statement of Financial Position
As at 30 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	288	339
		<u>288</u>	<u>339</u>
Current assets			
Cash at bank and in hand		10,505	14,391
Creditors: amount falling due within one year	7	(5,838)	(6,120)
Net current assets		<u>4,667</u>	<u>8,271</u>
Total assets less current liabilities		4,955	8,610
Net assets		<u><u>4,955</u></u>	<u><u>8,610</u></u>
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account	9	4,855	8,510
Shareholder's funds		<u>4,955</u>	<u>8,610</u>

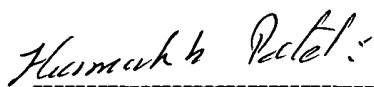
For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of Part 15 of the Companies Act 2006.

The financial statements were approved by the director on 25 August 2022 and were signed by:



Hasmukh patel
 Director

H & J TRADING LIMITED
Statement of Financial Position
As at 30 April 2021

H & J TRADING LIMITED
Notes to the Financial Statements
For the year ended 30 April 2021

General Information

H & J Trading Limited is a private company, limited by shares, registered in England and Wales, registration number 04728365, registration address 43 Maplefield, Park Street, St. Albans, Hertfordshire, AL2 2BE

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

H & J TRADING LIMITED
Notes to the Financial Statements
For the year ended 30 April 2021

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings

15 Reducing Balance

2. Other operating income

	2021 £	2020 £
Government Grants	15,150	465
	<u>15,150</u>	<u>465</u>

3. Operating profit/(loss)

	2021 £	2020 £
The operating profit/(loss) is stated after charging:		
Directors emoluments	12,000	12,000
Depreciation of tangible fixed assets	51	60

4. Average number of employees

Average number of employees during the year was 2 (2020 : 2).

5. Tax on profit on ordinary activities

	2021 £	2020 £
UK Corporation Tax	0	5,267
	<u>0</u>	<u>5,267</u>

H & J TRADING LIMITED
Notes to the Financial Statements
For the year ended 30 April 2021

6. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Total
	£	£
At 01 May 2020	569	569
Additions	-	-
Disposals	-	-
At 30 April 2021	<u>569</u>	<u>569</u>
Depreciation		
At 01 May 2020	230	230
Charge for year	51	51
On disposals	-	-
At 30 April 2021	<u>281</u>	<u>281</u>
Net book values		
Closing balance as at 30 April 2021	<u>288</u>	<u>288</u>
Opening balance as at 01 May 2020	<u>339</u>	<u>339</u>

7. Creditors: amount falling due within one year

	2021	2020
	£	£
Corporation Tax	5,339	5,267
PAYE & Social Security	0	254
Accrued Expenses	500	600
Other Creditors	(1)	(1)
	<u>5,838</u>	<u>6,120</u>

8. Share Capital

Allotted, called up and fully paid	2021	2020
	£	£
100 Class A shares of £1.00 each	100	100
	<u>100</u>	<u>100</u>

H & J TRADING LIMITED
Notes to the Financial Statements
For the year ended 30 April 2021

9. Profit and loss account

	2021
	£
Balance at 01 May 2020	8,510
Loss for the year	(3,655)
Balance at 30 April 2021	<u>4,855</u>