REGISTERED NUMBER: 06660339 (England and Wales)

A & J HOUSE BUILDING CONTRACTORS LTD.

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2019

Lakeview Southern Limited
Chartered Accountants
2 Lakeview Stables
Lower St Clere
Kemsing
Sevenoaks
Kent
TN15 6NL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2019

DIRECTORS:	A M Brown J A Brown
REGISTERED OFFICE:	2 Lakeview Stables Lower St Clere Kemsing Sevenoaks Kent TN15 6NL
REGISTERED NUMBER:	06660339 (England and Wales)
ACCOUNTANTS:	Lakeview Southern Limited Chartered Accountants 2 Lakeview Stables Lower St Clere Kemsing Sevenoaks Kent TN15 6NL

BALANCE SHEET
31 JULY 2019

	Notes	31.7.19 £	£	31.7.18 £	£
FIXED ASSETS					
Tangible assets	4		27,714		36,953
CURRENT ASSETS					
Debtors	5	120,681		94,088	
Cash at bank		21,960		227	
		142,641		94,315	
CREDITORS					
Amounts falling due within one year	6	146,068		114,168	
NET CURRENT LIABILITIES			(3,427)		(19,853)
TOTAL ASSETS LESS CURRENT LIABILITIES			24,287		17,100
CREDITORS					
Amounts falling due after more than one year	7		(6,145)		(9,826)
PROVISIONS FOR LIABILITIES			(4,533)		(6,127)
NET ASSETS			13,609		1,147
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			13,509		1,047
			13,609		1,147

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
31 JULY 2019

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 Board of Directors on 11 February 2020 and were signed on its behalf by:

A M Brown - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

A & J House Building Contractors Ltd. 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
Turnover represents revenue earned for services provided to clients. Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under those contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including recoverable expenses, but excluding value added tax. For incomplete contracts, an assessment is made of the extent to which revenue has been earned. This assessment takes into account the nature of the assignment, its stage of completion and relevant contract terms. Unbilled revenue is included in debtors, under 'amounts recoverable on contracts'.

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 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2018 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 August 2018 and 31 July 2019	58,873
DEPRECIATION	
At 1 August 2018	21,920
Charge for year	9,239
At 31 July 2019	31,159
NET BOOK VALUE	
At 31 July 2019	27,714
At 31 July 2018	36,953

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.19	31.7.18
	£	£
Trade debtors	93,257	77,623
Amounts recoverable on contract	7,646	12,243
Other debtors	19,778	4,222
	120,681	94,088

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.19	31.7.18
	£	£
Hire purchase contracts	3,681	3,681
Trade creditors	56,463	38,821
Taxation and social security	37,611	32,671
Other creditors	48,313	38,995
	146,068	114,168

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.7.19	31.7.18
	£	£
Hire purchase contracts	6,145	9,826

continued...

8. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.19	31.7.18
	£	£
Hire purchase contracts	9,826	13,507

The assets held under the hire purchase agreements are secured under the terms of the agreements.

9. RELATED PARTY DISCLOSURES

As at the balance sheet date the company owed the directors £12,005 (2018: £28,013).

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.