

REGISTERED NUMBER: 07945190 (England and Wales)

Unaudited Financial Statements for the Year Ended 28 February 2019

for

KJDL Limited

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for the Year Ended 28 February 2019**

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KJDL Limited

**Company Information
for the Year Ended 28 February 2019**

DIRECTOR: Mrs K Siurmicka

REGISTERED OFFICE: 15 Oldborough Road
Wembley
Middlesex
HA0 3PP

REGISTERED NUMBER: 07945190 (England and Wales)

ACCOUNTANTS: KP & Company
15 Oldborough Road
Wembley
Middlesex
HA0 3PP

Balance Sheet
28 February 2019

	Notes	28.2.19 £	£	28.2.18 £	£
FIXED ASSETS					
Intangible assets	4		10,400		10,400
Tangible assets	5		4,261		5,408
			14,661		15,808
CURRENT ASSETS					
Stocks		2,151		2,308	
Debtors	6	93,884		81,016	
Cash at bank		323,046		279,520	
		419,081		362,844	
CREDITORS					
Amounts falling due within one year	7	84,319		109,706	
NET CURRENT ASSETS			334,762		253,138
TOTAL ASSETS LESS CURRENT LIABILITIES			349,423		268,946
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			349,419		268,942
			349,423		268,946

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 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.
- (b)

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 7 October 2019 and were signed by:

Mrs K Siurmicka - Director

**Notes to the Financial Statements
for the Year Ended 28 February 2019**

1. STATUTORY INFORMATION

KJDL 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

Turnover represents fees receivable.

Goodwill

Goodwill, being the amount generated on incorporation of a business from a sole trader to a limited company.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**Notes to the Financial Statements - continued
for the Year Ended 28 February 2019**

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

3. EMPLOYEES AND DIRECTORS

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

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 March 2018
and 28 February 2019

10,400

NET BOOK VALUE

At 28 February 2019
At 28 February 2018

10,400
10,400

5. TANGIBLE FIXED ASSETS

**Plant and
machinery
etc**
£

COST

At 1 March 2018
and 28 February 2019

15,801

DEPRECIATION

At 1 March 2018
Charge for year
At 28 February 2019

10,393
1,147
11,540

NET BOOK VALUE

At 28 February 2019
At 28 February 2018

4,261
5,408

Notes to the Financial Statements - continued
for the Year Ended 28 February 2019

5. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

		Plant and machinery etc £
COST		
At 1 March 2018		_____
DEPRECIATION		
At 1 March 2018		
and 28 February 2019		<u>3,600</u>
NET BOOK VALUE		
At 28 February 2019		<u>(3,600)</u>
At 28 February 2018		<u>(3,600)</u>
 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	28.2.19	28.2.18
	£	£
Trade debtors	90,509	77,641
Other debtors	3,375	3,375
	<u>93,884</u>	<u>81,016</u>
 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	28.2.19	28.2.18
	£	£
Trade creditors	18,989	8,527
Taxation and social security	24,466	26,183
Other creditors	40,864	74,996
	<u>84,319</u>	<u>109,706</u>

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.