

Unaudited Financial Statements
for the Year Ended 30 September 2022
for
A J K CARPENTRY AND CONSTRUCTION LTD

**Contents of the Financial Statements
for the year ended 30 September 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	7

A J K CARPENTRY AND CONSTRUCTION LTD

Company Information
for the year ended 30 September 2022

DIRECTOR: A J Kent

REGISTERED OFFICE: 12 Smarts Green
Cheshunt
Waltham Cross
EN7 6BA

REGISTERED NUMBER: 09656095 (England and Wales)

ACCOUNTANTS: Trevor Jones & Partners Ltd
Springfield House
99/101 Crossbrook Street
Cheshunt
Waltham Cross
Hertfordshire
EN8 8JR

A J K CARPENTRY AND CONSTRUCTION LTD (REGISTERED NUMBER: 09656095)**Balance Sheet
30 September 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	4	-	-	-	-
Tangible assets	5	<u>3,573</u>	<u>3,573</u>	<u>4,497</u>	<u>4,497</u>
CURRENT ASSETS					
Debtors	6	79,488		42,554	
Cash at bank		<u>-</u>		<u>30,231</u>	
		79,488		72,785	
CREDITORS					
Amounts falling due within one year	7	<u>30,033</u>		<u>29,755</u>	
NET CURRENT ASSETS			<u>49,455</u>		<u>43,030</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			53,028		47,527
CREDITORS					
Amounts falling due after more than one year	8		<u>41,991</u>		<u>46,667</u>
NET ASSETS			<u>11,037</u>		<u>860</u>
CAPITAL AND RESERVES					
Called up share capital			500		500
Retained earnings			<u>10,537</u>		<u>360</u>
			<u>11,037</u>		<u>860</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

Balance Sheet - continued
30 September 2022

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 director and authorised for issue on 8 June 2023 and were signed by:

A J Kent - Director

**Notes to the Financial Statements
for the year ended 30 September 2022**

1. STATUTORY INFORMATION

A J K Carpentry And Construction 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of five years.

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.

Plant and machinery etc - 33% on cost, 25% on reducing balance and 20% 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the year ended 30 September 2022

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 October 2021
and 30 September 2022

11,000

AMORTISATION

At 1 October 2021
and 30 September 2022

11,000

NET BOOK VALUE

At 30 September 2022
At 30 September 2021

-
-

5. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1 October 2021
and 30 September 2022

11,791

DEPRECIATION

At 1 October 2021
Charge for year
At 30 September 2022

7,294

924

8,218

NET BOOK VALUE

At 30 September 2022
At 30 September 2021

3,573

4,497

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	72,524	29,374
Other debtors	<u>6,964</u>	<u>13,180</u>
	<u>79,488</u>	<u>42,554</u>

**Notes to the Financial Statements - continued
for the year ended 30 September 2022**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	15,248	-
Hire purchase contracts	-	3,007
Trade creditors	8,749	-
Taxation and social security	(23,480)	(1,971)
Other creditors	29,516	28,719
	<u>30,033</u>	<u>29,755</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	<u>41,991</u>	<u>46,667</u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
A J K Carpentry And Construction Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A J K Carpentry And Construction Ltd for the year ended 30 September 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of A J K Carpentry And Construction Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A J K Carpentry And Construction Ltd and state those matters that we have agreed to state to the director of A J K Carpentry And Construction Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A J K Carpentry And Construction Ltd and its director for our work or for this report.

It is your duty to ensure that A J K Carpentry And Construction Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A J K Carpentry And Construction Ltd. You consider that A J K Carpentry And Construction Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A J K Carpentry And Construction Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Trevor Jones & Partners Ltd
Springfield House
99/101 Crossbrook Street
Cheshunt
Waltham Cross
Hertfordshire
EN8 8JR

8 June 2023

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.