REGISTERED NUMBER: 09828959 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2023

for

K & A Contracting Limited

Contents of the Financial Statements for the Year Ended 31 March 2023

K & A Contracting Limited

Company Information
for the Year Ended 31 March 2023

DIRECTORS:	Mrs K L Jessop-Gaymer Mr A R Jessop-Gaymer
REGISTERED OFFICE:	Dunstead Farm Trueloves Lane Ingatestone Essex CM4 0NJ
REGISTERED NUMBER:	09828959 (England and Wales)
ACCOUNTANTS:	Hardcastle Burton LLP Lake House Market Hill Royston Hertfordshire SG8 9JN

K & A Contracting Limited (Registered number: 09828959)

Abridged Balance Sheet
31 March 2023

	Notes	31.3.23 £	31.3.23 £	31.3.22 £	31.3.22 £
FIXED ASSETS					
Tangible assets	4		202,554		169,246
CURRENT ASSETS					
Stocks		7,200		2,400	
Debtors		90,916		76,564	
Cash at bank		40,094		60,097	
		138,210		139,061	
CREDITORS					
Amounts falling due within one year		72,698		76,935	
NET CURRENT ASSETS			65,512		62,126
TOTAL ASSETS LESS CURRENT LIABILITIES			268,066		231,372
CREDITORS					
Amounts falling due after more than one year			(69,488)		(71,483)
PROVISIONS FOR LIABILITIES	5		(36,871)		(30,188)
NET ASSETS			161,707		129,701
CAPITAL AND RESERVES					
Called up share capital	6		10		10
Retained earnings			161,697		129,691
SHAREHOLDERS' FUNDS			161,707		129,701

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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...

Abridged Balance Sheet - continued
31 March 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 and authorised for issue on 29 September 2023 and were signed on its behalf by:

KL Jessop-Gaymer

Mrs K L Jessop-Gaymer - Director

Mr A R Jessop-Gaymer - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

K & A Contracting 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 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.

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	20% reducing balance
Fixtures and fittings	20% reducing balance
Computer equipment	25% 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.

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 2 (2022 - 2).

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4. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2022	255,114
Additions	74,083
Disposals	(563)
At 31 March 2023	328,634
DEPRECIATION	
At 1 April 2022	85,868
Charge for year	40,411
Eliminated on disposal	(199)
At 31 March 2023	126,080
NET BOOK VALUE	
At 31 March 2023	202,554
At 31 March 2022	169,246

5. PROVISIONS FOR LIABILITIES

	31.3.23	31.3.22
	£	£
Deferred tax	36,871	30,188

	Deferred tax
	£
Balance at 1 April 2022	30,188
Provided during year	6,683
Balance at 31 March 2023	36,871

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
10	Ordinary	1	10	10