Registered Number: 10981737
England and Wales

A J ALLEN ASSOCIATES LIMITED

Abridged Accounts

Period of accounts

Start date: 01 October 2022

End date: 30 September 2023

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For the year ended 30 September 2023

A J ALLEN ASSOCIATES LIMITED
Accountants' Report
For the year ended 30 September 2023

Accountant's report

You consider that the company is exempt from an audit for the year ended 30 September 2023 . 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.

Smartline Accounts Ltd

30 September 2023

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Smartline Accounts Ltd
8 Queensway
Hazlemere
High Wycombe
HP15 7HP

18 January 2024

A J ALLEN ASSOCIATES LIMITED
Statement of Financial Position
As at 30 September 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	4	672	1,683
		672	**1,683**
Current assets			
Debtors		5,040	8,436
Cash at bank and in hand		20,233	42,571
		25,273	**51,007**
Creditors: amount falling due within one year		(24,131)	(32,305)
Net current assets		**1,142**	**18,702**
Total assets less current liabilities		1,814	20,385
Net assets		**1,814**	**20,385**
Capital and reserves			
Called up share capital	5	100	100
Profit and loss account		1,714	20,285
Shareholder's funds		**1,814**	**20,385**

For the year ended 30 September 2023 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 director acknowledges 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 18 January 2024 and were signed by:

Adrian Allen
Director

A J ALLEN ASSOCIATES LIMITED
Notes to the Abridged Financial Statements
For the year ended 30 September 2023

General Information
A J Allen Associates Limited is a private company, limited by shares, registered in England and Wales, registration number 10981737, registration address 8 Woodlands Glade, Beaconsfield, Buckinghamshire, HP9 1JZ.

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 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.

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

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

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:

Plant and Machinery	33% Straight Line
Computer Equipment	33% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

Preference shares

The company's preference shares are treated as a financial liability since they are subject to mandatory redemption for a fixed or determinable amount at a fixed or determinable time and are thus included in creditors in the statement of financial position rather than as part of the company's issued share capital.

2. Directors' Emoluments

	2023	2022
	£	£
Administrative Expenses		
Directors Salaries	15,427	10,374
Directors Pension Contributions	24,000	24,000
	39,427	**34,374**

3. Average number of employees

Average number of employees during the year was 1 (2022 : 1).

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Computer Equipment	**Total**
	£	£	£
At 01 October 2022	1,222	5,858	7,080
Additions	-	-	-
Disposals	-	(2,616)	(2,616)
At 30 September 2023	**1,222**	**3,242**	**4,464**
Depreciation			
At 01 October 2022	1,182	4,215	5,397
Charge for year	40	971	1,011
On disposals	-	(2,616)	(2,616)
At 30 September 2023	**1,222**	**2,570**	**3,792**
Net book values			
Closing balance as at 30 September 2023	**-**	**672**	**672**
Opening balance as at 01 October 2022	**40**	**1,643**	**1,683**

5. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted, called up and fully paid	**2023**	**2022**
	£	**£**
100 Class A shares of £1.00 each	100	100
	100	**100**