

REGISTERED NUMBER: 12692800 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
FOR
A AND J DEVELOPMENT GROUP LTD**

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FOR THE YEAR ENDED 30 JUNE 2023**

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A AND J DEVELOPMENT GROUP LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023**

DIRECTORS:

Mrs S Sahi
Dr A K Sahi
Mrs P C Sahi

REGISTERED OFFICE:

20 Thorpe Meadows
Peterborough
PE3 6GA

REGISTERED NUMBER:

12692800 (England and Wales)

ACCOUNTANTS:

Crowfoot & Co Accountants Ltd
Lonsdale House
High Street
Lutterworth
Leicestershire
LE17 4AD

A AND J DEVELOPMENT GROUP LTD (REGISTERED NUMBER: 12692800)

**BALANCE SHEET
30 JUNE 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		985,549		985,549
CURRENT ASSETS					
Debtors	5	15,284		-	
Cash at bank		<u>2,646</u>		<u>3,595</u>	
		17,930		3,595	
CREDITORS					
Amounts falling due within one year	6	<u>294,952</u>		<u>300,517</u>	
NET CURRENT LIABILITIES			(277,022)		(296,922)
TOTAL ASSETS LESS CURRENT LIABILITIES			708,527		688,627
CREDITORS					
Amounts falling due after more than one year	7		<u>678,712</u>		<u>678,712</u>
NET ASSETS			<u>29,815</u>		<u>9,915</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		<u>29,715</u>		<u>9,815</u>
SHAREHOLDERS' FUNDS			<u>29,815</u>		<u>9,915</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

A AND J DEVELOPMENT GROUP LTD (REGISTERED NUMBER: 12692800)

**BALANCE SHEET - continued
30 JUNE 2023**

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 and authorised for issue on 27 March 2024 and were signed on its behalf by:

Mrs S Sahi - Director

Dr A K Sahi - Director

Mrs P C Sahi - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. STATUTORY INFORMATION

A and J Development Group 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - 1).

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 July 2022	
and 30 June 2023	<u>985,549</u>
NET BOOK VALUE	
At 30 June 2023	<u>985,549</u>
At 30 June 2022	<u>985,549</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2023	2022
			£	£
Directors' loan accounts			<u>15,284</u>	<u>-</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2023	2022
			£	£
Tax			4,672	4,882
Other creditors			4,380	4,380
Other creditors-Intercompany loan			285,000	285,000
Directors' loan accounts			-	5,475
Accrued expenses			900	780
			<u>294,952</u>	<u>300,517</u>
7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR				
			2023	2022
			£	£
Mortgage 2-5 years			<u>678,712</u>	<u>678,712</u>
8. CALLED UP SHARE CAPITAL				
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2023	2022
			£	£
100	ordinary	£1	<u>100</u>	<u>100</u>
9. RESERVES				
				Retained earnings
				£
At 1 July 2022				9,815
Profit for the year				<u>19,900</u>
At 30 June 2023				<u>29,715</u>
10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES				
At 30 June 2023, an amount of £15,284 (2022 £5,475) was due from/to the directors' which amount is included within debtors/creditors on the balance sheet.				
11. RELATED PARTY DISCLOSURES				
At 30 June 2023, an amount of £285,000 (2022 £285,000) was owed to A & J Anglia Ltd				

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
A AND J DEVELOPMENT GROUP LTD**

The following reproduces the text of the report prepared for the directors 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 Directors 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 and J Development Group Ltd for the year ended 30 June 2023 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of A and J Development Group Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A and J Development Group Ltd and state those matters that we have agreed to state to the Board of Directors of A and J Development Group Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A and J Development Group 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 and J Development Group Ltd. You consider that A and J Development Group 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 and J Development Group 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.

Crowfoot & Co Accountants Ltd
Lonsdale House
High Street
Lutterworth
Leicestershire
LE17 4AD

27 March 2024

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.