

**REGISTERED NUMBER: 07882550 (England and Wales)**

**KJA BUILDING SERVICES LTD**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

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FOR THE YEAR ENDED 31 MARCH 2017**

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**KJA BUILDING SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**DIRECTOR:** N R Tagg

**SECRETARY:**

**REGISTERED OFFICE:** 45 Wylam  
Bracknell  
Berkshire  
RG12 8XS

**REGISTERED NUMBER:** 07882550 (England and Wales)

**ACCOUNTANTS:** Wilkins Kennedy LLP  
Gladstone House  
77-79 High Street  
Egham  
Surrey  
TW20 9HY

**BALANCE SHEET**  
**31 MARCH 2017**

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	4	1,631	2,283
<b>CURRENT ASSETS</b>			
Debtors	5	4,156	931
Cash at bank		3,967	3,496
		<u>8,123</u>	<u>4,427</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(9,503)	(6,520)
<b>NET CURRENT LIABILITIES</b>		<u>(1,380)</u>	<u>(2,093)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>251</u>	<u>190</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		151	90
		<u>251</u>	<u>190</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 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 28 March 2018 and were signed by:

N R Tagg - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1. STATUTORY INFORMATION**

KJA Building Services 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 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 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 etc - 33% on cost and 25% 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**2. ACCOUNTING POLICIES - continued****Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

**Trade and other debtors**

Trade and other debtors are measured at transaction price less any impairment unless the arrangement constitutes a financing transaction in which case the transaction is measured at the present value of the future receipts discounted at the prevailing market rate of interest. Loans are initially measured at fair value and are subsequently measured at amortised cost using the effective interest method less any impairment.

**Trade and other creditors**

Trade and other creditors are measured at their transaction price unless the arrangement constitutes a financing transaction in which case the transaction is measured at present value of future payments discounted at prevailing market rate of interest. Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest method.

**Equity**

Equity comprises of the following:

- "Share capital" represents the nominal value of equity shares.
- "Retained earnings" represents retained profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2016	
and 31 March 2017	<u>7,960</u>
<b>DEPRECIATION</b>	
At 1 April 2016	5,677
Charge for year	652
At 31 March 2017	<u>6,329</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u>1,631</u>
At 31 March 2016	<u>2,283</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017</b>	2016
	£	£
Trade debtors	<b>3,815</b>	600
Other debtors	<b>341</b>	331
	<u><b>4,156</b></u>	<u>931</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017</b>	2016
	£	£
Trade creditors	<b>833</b>	(1)
Taxation and social security	<b>(7,186)</b>	(6,347)
Other creditors	<b>15,856</b>	12,868
	<u><b>9,503</b></u>	<u>6,520</u>

**7. RELATED PARTY DISCLOSURES**

Included within other creditors are amounts due to the Director of the company of £9,777 (2016 - £8,128) payable within 1 year.

During the year, the company paid dividends of £39,500 (2016 - £26,768) to the Director.

**8. FIRST YEAR ADOPTION**

The company adopted FRS 102 section 1A for the year ended 31 March 2017. No financial measurement changes have taken place as a result of transition.

There are no differences in the equity position as at 1 April 2015 or 31 March 2016 and no changes to the profit or loss determined under previous UK GAAP.

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.