

**KJR&SMC LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

Clouders  
Chartered Certified Accountants  
Charter House  
103-105 Leigh Road  
Leigh-on-Sea  
Essex  
SS9 1JL

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**FOR THE YEAR ENDED 31ST AUGUST 2021**

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**KJR&SMC LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

**DIRECTORS:** K J Roberts  
S M Caira

**REGISTERED OFFICE:** 21 St. Marks Road  
Canvey Island  
Essex  
SS8 9NJ

**REGISTERED NUMBER:** 10897623 (England and Wales)

**ACCOUNTANTS:** Clouders  
Chartered Certified Accountants  
Charter House  
103-105 Leigh Road  
Leigh-on-Sea  
Essex  
SS9 1JL

**KJR&SMC LIMITED (REGISTERED NUMBER: 10897623)**

**BALANCE SHEET**  
**31ST AUGUST 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		17,200		19,600
Tangible assets	5		<u>10,552</u>		<u>13,159</u>
			27,752		32,759
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		10,600		10,696	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>9,238</u>		<u>7,040</u>	
<b>NET CURRENT ASSETS</b>			<u>1,362</u>		<u>3,656</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			29,114		36,415
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(36,523)		(40,972)
<b>PROVISIONS FOR LIABILITIES</b>			(2,005)		-
<b>NET LIABILITIES</b>			<u>(9,414)</u>		<u>(4,557)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>(9,514)</u>		<u>(4,657)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(9,414)</u>		<u>(4,557)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 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.

The notes form part of these financial statements

**KJR&SMC LIMITED (REGISTERED NUMBER: 10897623)**

**BALANCE SHEET - continued**  
**31ST AUGUST 2021**

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 22nd August 2022 and were signed on its behalf by:

K J Roberts - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

**1. STATUTORY INFORMATION**

KJR&SMC 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.

The accounts have been drawn up on the going concern basis. Of the company's liabilities, £139 (2020: £4,601) is owed to the directors. The directors have agreed not to seek repayment of these debts until the company has sufficient funds to trade for the foreseeable future.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets.

**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 2018, is being amortised evenly over its estimated useful life of ten 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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures & equipment	- 25% on reducing balance
Computer equipment	- 25% on cost

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

2. **ACCOUNTING POLICIES - continued**

**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 (2020 - 2 ).

4. **INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1st September 2020 and 31st August 2021	<u>24,000</u>
<b>AMORTISATION</b>	
At 1st September 2020	4,400
Charge for year	<u>2,400</u>
At 31st August 2021	<u>6,800</u>
<b>NET BOOK VALUE</b>	
At 31st August 2021	<u>17,200</u>
At 31st August 2020	<u>19,600</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2021****5. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; equipment £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1st September 2020	<b>13,140</b>	<b>1,527</b>	<b>14,667</b>
Additions	<b>782</b>	<b>-</b>	<b>782</b>
At 31st August 2021	<b>13,922</b>	<b>1,527</b>	<b>15,449</b>
<b>DEPRECIATION</b>			
At 1st September 2020	<b>1,349</b>	<b>159</b>	<b>1,508</b>
Charge for year	<b>3,007</b>	<b>382</b>	<b>3,389</b>
At 31st August 2021	<b>4,356</b>	<b>541</b>	<b>4,897</b>
<b>NET BOOK VALUE</b>			
At 31st August 2021	<b>9,566</b>	<b>986</b>	<b>10,552</b>
At 31st August 2020	<b>11,791</b>	<b>1,368</b>	<b>13,159</b>

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

	<b>2021 £</b>	<b>2020 £</b>
Bank loans and overdrafts	<b>1,700</b>	283
Other loans due within 1 year	<b>1,316</b>	1,316
Trade creditors	<b>1,034</b>	-
Corporation tax	<b>3,957</b>	-
Directors' current accounts	<b>139</b>	4,601
Accrued expenses	<b>1,092</b>	840
	<b>9,238</b>	<b>7,040</b>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Bank loans due within 1 to 2 years	<b>1,700</b>	1,700
Bank loans due within 2 to 5 years	<b>3,977</b>	6,517
Other loans due within 1 to 2 years	<b>1,482</b>	1,482
Other loans due within 2 to 5 years	<b>5,659</b>	5,659
Other loans due within more than 5 years	<b>23,705</b>	25,614
	<b>36,523</b>	<b>40,972</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due in more than five years:		
Repayable by instalments		
Other loans due within more than 5 years	<u><b>23,705</b></u>	<u><b>25,614</b></u>

**8. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is K J Roberts.

**KJR&SMC LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF**  
**KJR&SMC LIMITED**

**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.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st August 2021 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Clouders  
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22nd August 2022

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.