COMPANY REGISTRATION NUMBER 2789915

G J A COMMUNICATIONS LIMITED

ABBREVIATED ACCOUNTS

FOR

31 MAY 2007

SATURDAY



A481P100* A55 29/09/2007 COMPANIES HOUSE

145

BURGESS HODGSON

Chartered Accountants & Registered Auditors
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

ABBREVIATED ACCOUNTS

PERIOD FROM 1 SEPTEMBER 2006 TO 31 MAY 2007

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INDEPENDENT AUDITOR'S REPORT TO G J A COMMUNICATIONS LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of G J A Communications Limited for the period from 1 September 2006 to 31 May 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions

Camburgh House 27 New Dover Road Canterbury

7 Aug 1 2007

Kent

CT1 3DN

BURGESS HODGSON Chartered Accountants

& Registered Auditors

ABBREVIATED BALANCE SHEET

31 MAY 2007

	31 May 07		31 Aug 06		
	Note	£	£	£	£
FIXED ASSETS	2				
Intangible assets			11,667		22,167
Tangible assets			7,127		9,921
			18,794		32,088
CURRENT ASSETS					
Debtors		36,608		70,197	
Cash at bank and in hand		2,133		1,677	
		38,741		71,874	
CREDITORS: Amounts falling due					
within one year	3	137,501		141,872	
NET CURRENT LIABILITIES			(98,760)		(69,998)
TOTAL ASSETS LESS CURRENT	LIABIL	ITIES	(79,966)		(37,910)
CAPITAL AND RESERVES					
Called-up equity share capital	5		2		2
Profit and loss account			(79,968)		(37,912)
DEFICIENCY			(79,966)		(37,910)

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors on 07. 08 or. and are signed on their behalf by

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 SEPTEMBER 2006 TO 31 MAY 2007

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

The accounts have been prepared on a going concern basis which assumes successful renegotiations of the existing bank overdraft facility

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill

5 years straight line

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery

25% reducing balance

Fixtures & Fittings

- 25% reducing balance

Equipment

3 years straight line

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

G J A COMMUNICATIONS LIMITED NOTES TO THE ABBREVIATED ACCOUNTS PERIOD FROM 1 SEPTEMBER 2006 TO 31 MAY 2007

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 September 2006	70,000	37,601	107,601
Additions	_	536	536
At 31 May 2007	70,000	38,137	108,137
DEPRECIATION			
At 1 September 2006	47,833	27,680	75,513
Charge for period	10,500	3,330	13,830
At 31 May 2007	58,333	31,010	89,343
NET BOOK VALUE			
At 31 May 2007	11,667	7,127	18,794
At 31 August 2006	22,167	9,921	32,088

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	31 May 07	31 Aug 06
	£	£
Bank loans and overdrafts	44,781	54,443

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 SEPTEMBER 2006 TO 31 MAY 2007

4. RELATED PARTY TRANSACTIONS

5.

The company was controlled by G W Jackson during the year

In the normal course of business, the following transactions have taken place with the following companies where G W Jackson, a director of the company and the controlling shareholder, has an interest

an interest		
Brand Experience Marketing Limited (A company in which G W Jackson is a direct	ctor and shareholder)	
(A company in which G w Jackson is a direct	2007	2006
	£	£
Sales	Nıl	38,356
Year end debtor	N ₁ l	N11
Year end creditor	573	493
3 Quick Steps Limited		
	ator and shareholder)	
(A company in which G W Jackson is a direct		2006
	2007	2006
	£	£
Sales	Nıl	Nıl
	Nıl	
Year end debtor		7,056
Year end creditor	Nıl	Nıl
Pride Direct Limited (A company in which G W Jackson is a direct	ctor and has an interest in the share 2007 £	res), 2006
Sales	5,147	18,162
Year end debtor	Nıl	21,340
Year end creditor	Nil	21,540 Nil
i ear clid creditor	1411	1411
SHARE CAPITAL		
Authorised share capital:		
	21 May 07	21 Aug 06
	31 May 07	31 Aug 06
1 000 Onderson shores of £1 200h	£	£
1,000 Ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid:		
Throtten, carred up and rany para-		
	31 May 07	31 Aug 06
	No £	No £
Ordinary shares of £1 each	2 2	2 2
,		