

AMENDING ACCOUNTS

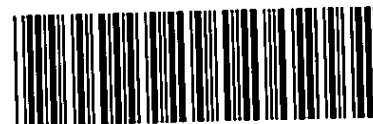
COMPANY REGISTRATION NUMBER 2789915

G J A COMMUNICATIONS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR
31 AUGUST 2006

BURGESS HODGSON

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

SATURDAY



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29/09/2007

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COMPANIES HOUSE

G J A COMMUNICATIONS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2006

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G J A COMMUNICATIONS LIMITED**ABBREVIATED BALANCE SHEET****31 AUGUST 2006**

	Note	2006		2005	
		£	£	£	£
FIXED ASSETS	2				
Intangible assets			22,167		36,167
Tangible assets			<u>9,921</u>		<u>11,560</u>
			32,088		47,727
CURRENT ASSETS					
Stocks		-		2,158	
Debtors		70,197		112,163	
Cash at bank and in hand		<u>1,677</u>		<u>269</u>	
		71,874		114,590	
CREDITORS: Amounts falling due within one year	3	<u>141,872</u>		<u>150,208</u>	
NET CURRENT LIABILITIES			(69,998)		(35,618)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(37,910)</u>		<u>12,109</u>

The Balance sheet continues on the following page.
The notes on page 1 form part of these abbreviated accounts.

G J A COMMUNICATIONS LIMITED
ABBREVIATED BALANCE SHEET *(continued)*
31 AUGUST 2006

	Note	2006 £	2005 £
CAPITAL AND RESERVES			
Called-up equity share capital	5	2	2
Profit and loss account		(37,912)	12,107
(DEFICIENCY)/SHAREHOLDERS' FUNDS		<u>(37,910)</u>	<u>12,109</u>

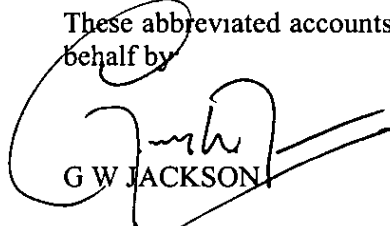
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

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 07 and are signed on their behalf by


G W JACKSON

G J A COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2006

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 year, 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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

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
YEAR ENDED 31 AUGUST 2006

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 September 2005	70,000	40,775	110,775
Additions	—	3,737	3,737
Disposals	—	(6,911)	(6,911)
At 31 August 2006	<u>70,000</u>	<u>37,601</u>	<u>107,601</u>
DEPRECIATION			
At 1 September 2005	33,833	29,215	63,048
Charge for year	14,000	4,791	18,791
On disposals	—	(6,326)	(6,326)
At 31 August 2006	<u>47,833</u>	<u>27,680</u>	<u>75,513</u>
NET BOOK VALUE			
At 31 August 2006	<u>22,167</u>	<u>9,921</u>	<u>32,088</u>
At 31 August 2005	<u>36,167</u>	<u>11,560</u>	<u>47,727</u>

3. CREDITORS: Amounts falling due within one year

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

	2006 £	2005 £
Bank loans and overdrafts	<u>54,443</u>	<u>48,999</u>

This amount is secured by a debenture and personal guarantee for £100,000 from Mr G W Jackson

G J A COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 AUGUST 2006

4. RELATED PARTY TRANSACTIONS

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

Brand Experience Marketing Limited

(A company in which G W Jackson is a director and shareholder),

2006
£

Sales	38,356
Year end debtor	Nil
Year end creditor	493

3 Quick Steps Limited

(A company in which G W Jackson is a director and shareholder),

2006
£

Sales	Nil
Year end debtor	7,056
Year end creditor	Nil

Pride Direct Limited

(A company in which G W Jackson is a director and has an interest in the shares),

2006
£

Sales	18,162
Year end debtor	21,340
Year end creditor	Nil

At the balance sheet date the company was owed £1,905 (2005 £33,045) by Mr G W Jackson Ms L J Poole owed the company £1,057 (2005 £572) and Ms M C Edwards owed the company £1,208 (2005 £350) All of whom were directors of the company during the year

5. SHARE CAPITAL

Authorised share capital:

	2006 £	2005 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>