

Allan Jones Construction Limited**Registered number:** 04193503**Balance Sheet****as at 30 April 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	134,109	134,854
Current assets			
Stocks		3,833	21,012
Debtors	5	170,806	157,717
Cash at bank and in hand		1,923,370	1,517,312
		<u>2,098,009</u>	<u>1,696,041</u>
Creditors: amounts falling due within one year	6	(324,643)	(256,000)
Net current assets		<u>1,773,366</u>	<u>1,440,041</u>
Total assets less current liabilities		<u>1,907,475</u>	<u>1,574,895</u>
Provisions for liabilities		(32,882)	(25,491)
Net assets		<u>1,874,593</u>	<u>1,549,404</u>
Capital and reserves			
Called up share capital		1,000	1,000
Capital redemption reserve - Brought forward		1,000	1,000
Profit and loss account		1,872,593	1,547,404
Shareholders' funds		<u>1,874,593</u>	<u>1,549,404</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A D Jones

Director

Approved by the board on 21 July 2023

Allan Jones Construction Limited
Notes to the Accounts
for the year ended 30 April 2023

1 Accounting policies

Statutory information

Allan Jones Construction Limited is a private company, limited by shares, domiciled in England and Wales, registration number 04193503. The registered office is The Depot, Lutley Grove, Bartley Green, Birmingham, B32 3PN.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The presentation currency is £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	33% or 25% straight line on cost
Motor vehicles	25% reducing balance

Stocks

Work in progress is valued at the lower of cost, including attributable fixed and variable overheads and net realisable value.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments.

Leased assets

Rentals paid under operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>14</u>	<u>14</u>

3 Intangible fixed assets	£
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Goodwill:

Cost

At 1 May 2022	<u>250,000</u>
At 30 April 2023	<u>250,000</u>

Amortisation

At 1 May 2022	<u>250,000</u>
At 30 April 2023	<u>250,000</u>

Net book value

At 30 April 2023	<u>-</u>
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Goodwill was written off in equal annual instalments over its estimated economic life of 10 years.

4 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 May 2022	100,666	217,095	317,761
Additions	<u>5,492</u>	<u>39,040</u>	<u>44,532</u>
At 30 April 2023	<u>106,158</u>	<u>256,135</u>	<u>362,293</u>
Depreciation			
At 1 May 2022	97,784	85,123	182,907
Charge for the year	<u>2,524</u>	<u>42,753</u>	<u>45,277</u>
At 30 April 2023	<u>100,308</u>	<u>127,876</u>	<u>228,184</u>

Net book value

At 30 April 2023	5,850	128,259	134,109
At 30 April 2022	2,882	131,972	134,854

5 Debtors	2023	2022
	£	£

Trade debtors	170,806	157,717
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6 Creditors: amounts falling due within one year	2023	2022
	£	£

Trade creditors	179,205	102,423
Corporation tax	88,403	90,998
Other taxes and social security costs	56,589	60,797
Other creditors	446	1,782
	<u>324,643</u>	<u>256,000</u>

7 Taxation	2023	2022
	£	£

UK Corporation Tax	90,998	103,477
Deferred tax movement	12,391	(4,300)
	<u>103,389</u>	<u>99,177</u>

8 Related party transactions

AD Jones - Director and shareholder:

	2023	2022
	£	£
Rent paid from the company to AD Jones	40,000	40,000
Dividends paid	32,000	25,000

S Jones - Director's spouse and shareholder:

	2023	2022
	£	£
Dividends paid	8,000	6,250

9 Controlling party

The controlling party is A D Jones who is the director and majority shareholder.

10 Other information

Allan Jones Construction Limited is a private company limited by shares and incorporated in England. Its registered office is:

The Depot

Lutley Grove

Bartley Green

Birmingham

B32 3PN

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.