

Company Registration No. 5329359 (England and Wales)

GRAHAM JAMES ASSOCIATES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
PAGES FOR FILING WITH REGISTRAR

GRAHAM JAMES ASSOCIATES LIMITED

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GRAHAM JAMES ASSOCIATES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	3		85,073		85,075
Current assets					
Cash at bank and in hand		1,083		3,199	
Creditors: amounts falling due within one year	4	(8,916)		(4,593)	
Net current liabilities			(7,833)		(1,394)
Net assets			77,240		83,681
Capital and reserves					
Called up share capital			1,035		1,035
Share premium account			104,965		104,965
Profit and loss reserves			(28,760)		(22,319)
Total equity			77,240		83,681

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 10 November 2022 and are signed on its behalf by:

Mr G R Horne
Director

Company Registration No. 5329359

GRAHAM JAMES ASSOCIATES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

Graham James Associates Limited is a private company limited by shares incorporated in England and Wales. The registered office is Newlyn, Kingsdown Lane, Blunsdon, Swindon, Wiltshire, United Kingdom, SN25 5DL.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings
Plant and equipment

Freehold land is not depreciated
25% on reducing balance

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	4	4

GRAHAM JAMES ASSOCIATES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 April 2021 and 31 March 2022	85,066	678	85,744
Depreciation and impairment			
At 1 April 2021	-	669	669
Depreciation charged in the year	-	2	2
At 31 March 2022	-	671	671
Carrying amount			
At 31 March 2022	85,066	7	85,073
At 31 March 2021	85,066	9	85,075

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	2,102
Taxation and social security	724	600
Other creditors	8,192	1,891
	8,916	4,593

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.