

**REGISTERED NUMBER: 08337583 (England and Wales)**

**TJ & ASSOCIATES LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019**

DTE Business Advisers Limited  
Chartered Accountants  
The Exchange  
5 Bank Street  
Bury  
BL9 0DN

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FOR THE YEAR ENDED 30 JUNE 2019**

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**TJ & ASSOCIATES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**DIRECTOR:** A Jeffries

**SECRETARY:** A Jeffries

**REGISTERED OFFICE:** 29 Amberleigh Close  
Appleton Thorn  
Warrington  
WA4 4TD

**REGISTERED NUMBER:** 08337583 (England and Wales)

**ACCOUNTANTS:** DTE Business Advisers Limited  
Chartered Accountants  
The Exchange  
5 Bank Street  
Bury  
BL9 0DN

**STATEMENT OF FINANCIAL POSITION**  
**30 JUNE 2019**

	Notes	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Debtors	4	148,785	154,263
Cash at bank		<u>80,924</u>	<u>30,606</u>
		229,709	184,869
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>(44,298)</u>	<u>(30,435)</u>
<b>NET CURRENT ASSETS</b>		<u>185,411</u>	<u>154,434</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>185,411</u>	<u>154,434</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		10	10
Retained earnings		<u>185,401</u>	<u>154,424</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>185,411</u>	<u>154,434</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

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 director on 26 March 2020 and were signed by:

A Jeffries - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

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**1. STATUTORY INFORMATION**

TJ & Associates is a private company, limited by shares, registered in England and Wales. The company's registered number is 08337583 and its registered office address is 29 Amberleigh Close, Appleton Thorn, Warrington, WA4 4TD.

**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 director has considered the business risks and believes that the company is well placed to manage these risks successfully, thus the going concern basis of accounting has been adopted in preparing these financial statements.

**Critical judgements and estimates**

In the opinion of the director, there are currently no critical accounting judgements or estimates applied in preparing the financial statements.

**Revenue**

Revenue comprises all income derived from the provision of consultancy services, net of VAT and trade discounts. Income is recognised as those services are provided to clients.

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Basic financial liabilities are initially measured at transaction price and subsequently measured at amortised 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1) .

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade debtors	-	17,640
S455 tax recoverable	14,965	14,965
Director's current account	107,920	121,658
Prepayments and accrued income	25,900	-
	<u>148,785</u>	<u>154,263</u>

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

	2019	2018
	£	£
Trade creditors	180	-
Corporation tax	24,154	9,500
VAT	5,165	11,046
Other creditors	2,979	8,889
Accruals and deferred income	10,820	-
Accrued expenses	1,000	1,000
	<u>44,298</u>	<u>30,435</u>

**6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

Included within debtors falling due within one year is a director's current account balance of £114,595 (2018 - £121,658) in respect of A Jeffries. This advance is unsecured, interest free and repayable upon demand.

There were no single advances in either the current period or prior year which the director considers to be material in the context of the financial statements as a whole.

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.