

**REGISTERED NUMBER: 08524251 (England and Wales)**

**Financial Statements**  
**for the Year Ended 31 May 2019**  
**for**  
**BJES Limited**

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for the Year Ended 31 May 2019**

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**BJES Limited**

**Company Information  
for the Year Ended 31 May 2019**

**DIRECTORS:**

M Francis  
P Francis

**REGISTERED OFFICE:**

28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

**REGISTERED NUMBER:**

08524251 (England and Wales)

**ACCOUNTANTS:**

Parker Cavendish  
Chartered Accountants  
28 Church Road  
Stanmore  
Middlesex  
HA7 4XR

**Statement of Financial Position  
31 May 2019**

	Notes	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Inventories		-	9,355
Debtors	5	175	4,051
Cash at bank		2,923	29
		<u>3,098</u>	<u>13,435</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	20,626	14,913
<b>NET CURRENT LIABILITIES</b>		<u>(17,528)</u>	<u>(1,478)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(17,528)</u>	<u>(1,478)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		(17,530)	(1,480)
<b>SHAREHOLDERS' FUNDS</b>		<u>(17,528)</u>	<u>(1,478)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 13 February 2020 and were signed on its behalf by:

M Francis - Director

**Notes to the Financial Statements  
for the Year Ended 31 May 2019**

**1. STATUTORY INFORMATION**

BJES Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Turnover**

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Computer equipment - 50% on cost

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing inventories to their present location and condition.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2019**

**2. ACCOUNTING POLICIES - continued**

**Going concern**

The accounts have been prepared on a going concern basis on the assumption of the continued support of the directors and shareholders

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2018 - 2 ) .

**4. PROPERTY, PLANT AND EQUIPMENT**

**Computer  
equipment  
£**

**COST**

At 1 June 2018  
and 31 May 2019

**300**

**DEPRECIATION**

At 1 June 2018  
and 31 May 2019

**300**

**NET BOOK VALUE**

At 31 May 2019  
At 31 May 2018

**-  
-**

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	596
Directors' current accounts	-	3,315
Prepayments & accrued income	<b>175</b>	<b>140</b>
	<b>175</b>	<b>4,051</b>

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>8,580</b>	7,474
Social security & other taxes	-	2,148
Value added tax	<b>1,626</b>	521
Directors' current accounts	<b>6,795</b>	-
Accruals & deferred income	<b>3,625</b>	<b>4,770</b>
	<b>20,626</b>	<b>14,913</b>

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.