

**SJK (E & M) SITE SERVICES LIMITED**  
**Filleted Accounts Cover**

**SJK (E & M) SITE SERVICES LIMITED**

**Company No. 09010387**

**Information for Filing with The Registrar**

**30 April 2020**

**SJK (E & M) SITE SERVICES LIMITED**

**Directors Report Registrar**

The Director presents his report and the accounts for the year ended 30 April 2020.

**Principal activities**

The principal activity of the company during the year under review was Electrical contracting services.

**Director**

The Director who served at any time during the year was as follows:

S. Kempin

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

S. Kempin

Director

11 September 2020

**SJK (E & M) SITE SERVICES LIMITED****Balance Sheet Registrar****at 30 April 2020****Company No. 09010387**

	<b>Notes</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	21,845	4,528
		<u>21,845</u>	<u>4,528</u>
<b>Current assets</b>			
Debtors		90,457	112,545
Cash at bank and in hand		13,977	29,306
		<u>104,434</u>	<u>141,851</u>
<b>Creditors: Amount falling due within one year</b>		<u>(20,251)</u>	<u>(37,428)</u>
<b>Net current assets</b>		84,183	104,423
<b>Total assets less current liabilities</b>		106,028	108,951
<b>Provisions for liabilities</b>			
Deferred taxation	5	(4,150)	(862)
<b>Net assets</b>		<u>101,878</u>	<u>108,089</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	6	101,778	107,989
<b>Total equity</b>		<u>101,878</u>	<u>108,089</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

All the members have consented to the preparation of abridged financial statements for the year ended 30 April 2020 in accordance with the Companies Act 2006.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 11 September 2020

And signed on its behalf by:

S. Kempin

Director

11 September 2020

**SJK (E & M) SITE SERVICES LIMITED**  
**Notes to the Accounts Registrar**  
**for the year ended 30 April 2020**

**1 General information**

Its registered number is: 09010387

Its registered office is:

221 Perry Street

Billericay

Essex

CM12 0NZ

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The abridged accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006, including the provisions permitting an abridged profit and loss accountant balance sheet to be prepared. The March 2018 edition of FRS 102 includes amendments arising from the Financial Reporting Council's triennial review of the standard. There is no material effect on the amounts recognised in these financial statements as a result of early adopting these amendments.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

## **Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance
Furniture, fittings and equipment	25% reducing balance

## **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## **Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### 3 Employees

	2020 Number	2019 Number
The average number of persons employed during the year :	2	2

### 4 Tangible fixed assets

	Total £
<b>Cost or revaluation</b>	
At 1 May 2019	28,009
Additions	28,175
Disposals	(25,430)
At 30 April 2020	<u>30,754</u>
<b>Depreciation</b>	
At 1 May 2019	23,481
Charge for the year	7,281
Disposals	(21,853)
At 30 April 2020	<u>8,909</u>
<b>Net book values</b>	
At 30 April 2020	<u>21,845</u>
At 30 April 2019	<u>4,528</u>

### 5 Provisions for liabilities

#### *Deferred taxation*

	Accelerated Capital Allowances, Losses and Other Timing Differences £	Total £
At 1 May 2019	862	862
Charge to the profit and loss account for the period	<u>3,288</u>	<u>3,288</u>
At 30 April 2020	<u>4,150</u>	<u>4,150</u>
	<b>2020</b>	<b>2019</b>
	£	£
Accelerated capital allowances	<u>4,150</u>	<u>862</u>
	<u>4,150</u>	<u>862</u>

### 6 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

## 7 Dividends

	2020	2019
	£	£
Dividends for the period:		
Dividends paid in the period	70,000	80,000
	<u>70,000</u>	<u>80,000</u>
Dividends by type:		
Equity dividends	70,000	80,000
	<u>70,000</u>	<u>80,000</u>

## 8 Advances and credits to directors

Included within Other debtors are the following loans to directors:

Director	Description	At 1 May 2019	Advanced	Repaid	At 30 April 2020
		£	£	£	£
S. Kempin	Loan account	66,962	64,058	(70,000)	61,020
		<u>66,962</u>	<u>64,058</u>	<u>(70,000)</u>	<u>61,020</u>

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.