

REGISTERED NUMBER: 09011554 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

A & J Design Limited

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for the Year Ended 30 April 2021**

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A & J Design Limited
Company Information
for the Year Ended 30 April 2021

DIRECTORS:

A L Gardner
J L Gardner

SECRETARY:

Mrs K A Gardner

REGISTERED OFFICE:

20 Sansome Walk
WORCESTER
WR1 1LR

REGISTERED NUMBER:

09011554 (England and Wales)

ACCOUNTANTS:

Boys Accountants
20 Sansome Walk
Worcester
Worcestershire
WR1 1LR

**Balance Sheet
30 April 2021**

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Intangible assets	4		40,000		48,000
Tangible assets	5		<u>-</u>		<u>-</u>
			40,000		48,000
CURRENT ASSETS					
Debtors	6	-		1,200	
Cash at bank		<u>16,162</u>		<u>22,060</u>	
		16,162		23,260	
CREDITORS					
Amounts falling due within one year	7	<u>50,273</u>		<u>34,898</u>	
NET CURRENT LIABILITIES			<u>(34,111)</u>		<u>(11,638)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>5,889</u>		<u>36,362</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>5,789</u>		<u>36,262</u>
			<u>5,889</u>		<u>36,362</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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
- (b) 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.

Balance Sheet - continued
30 April 2021

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 Board of Directors and authorised for issue on 25 November 2021 and were signed on its behalf by:

A L Gardner - Director

J L Gardner - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2021**

1. STATUTORY INFORMATION

A & J Design 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.

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

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3) .

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

4. INTANGIBLE FIXED ASSETS

Goodwill
£**COST**At 1 May 2020
and 30 April 202180,000**AMORTISATION**

At 1 May 2020

32,000

Charge for year

8,000

At 30 April 2021

40,000**NET BOOK VALUE**

At 30 April 2021

40,000

At 30 April 2020

48,000

5. TANGIBLE FIXED ASSETS

Computer
equipment
£**COST**At 1 May 2020
and 30 April 2021899**DEPRECIATION**At 1 May 2020
and 30 April 2021899**NET BOOK VALUE**

At 30 April 2021

-

At 30 April 2020

-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.4.21

30.4.20

£

£

Trade debtors

-1,200

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.4.21

30.4.20

£

£

Trade creditors

57

904

Tax

24,782

23,565

Social security and other taxes

887

362

VAT

11,971

8,846

Other creditors

111

110

Receipts in advance

11,430

-

Directors' current accounts

23

135

Accrued expenses

1,01297650,27334,898

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.