

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

J A ELLIS PLANT ENGINEERS LTD

Cassidys Chartered Accountants
South Stour Offices
Roman Road
Mersham
Ashford
Kent
TN25 7HS

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FOR THE YEAR ENDED 31 AUGUST 2023

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J A ELLIS PLANT ENGINEERS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

DIRECTORS:

Ms S Beaney
J A Ellis

REGISTERED OFFICE:

21 Chulkhurst
Biddenden
Ashford
United Kingdom
TN27 8ED

REGISTERED NUMBER:

12141723 (England and Wales)

ACCOUNTANTS:

Cassidys Chartered Accountants
South Stour Offices
Roman Road
Mersham
Ashford
Kent
TN25 7HS

BALANCE SHEET
31 AUGUST 2023

	Notes	31.8.23 £	£	31.8.22 £	£
FIXED ASSETS					
Tangible assets	4		20,643		12,454
CURRENT ASSETS					
Debtors	5	1,589		6,193	
Cash at bank		<u>4,131</u>		<u>2,070</u>	
		5,720		8,263	
CREDITORS					
Amounts falling due within one year	6	<u>23,361</u>		<u>12,436</u>	
NET CURRENT LIABILITIES			<u>(17,641)</u>		<u>(4,173)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			3,002		8,281
PROVISIONS FOR LIABILITIES	7		<u>2,210</u>		<u>278</u>
NET ASSETS			<u>792</u>		<u>8,003</u>
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Retained earnings			<u>790</u>		<u>8,001</u>
SHAREHOLDERS' FUNDS			<u>792</u>		<u>8,003</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 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
31 AUGUST 2023

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 20 December 2023 and were signed on its behalf by:

J A Ellis - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. **STATUTORY INFORMATION**

J A Ellis Plant Engineers Ltd 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

Turnover 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.

Plant and machinery etc - 33% on cost and 20% on reducing balance

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 September 2022	23,476
Additions	<u>11,000</u>
At 31 August 2023	<u>34,476</u>
DEPRECIATION	
At 1 September 2022	11,022
Charge for year	<u>2,811</u>
At 31 August 2023	<u>13,833</u>
NET BOOK VALUE	
At 31 August 2023	<u>20,643</u>
At 31 August 2022	<u>12,454</u>

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

	31.8.23	31.8.22
	£	£
Trade debtors	<u>1,589</u>	<u>6,193</u>

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

	31.8.23	31.8.22
	£	£
Taxation and social security	8,370	9,981
Other creditors	<u>14,991</u>	<u>2,455</u>
	<u>23,361</u>	<u>12,436</u>

7. **PROVISIONS FOR LIABILITIES**

	31.8.23	31.8.22
	£	£
Deferred tax	<u>2,210</u>	<u>278</u>

	Deferred tax £
Balance at 1 September 2022	278
Provided during year	<u>1,932</u>
Balance at 31 August 2023	<u>2,210</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.23 £	31.8.22 £
2	Ordinary	1	<u>2</u>	<u>2</u>

9. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £29,000 (2022 - £30,000) were paid to the directors .

Mr J A Ellis and Ms S Beaney - Directors and Shareholders

At the balance sheet date J A Ellis Plant Engineers Ltd owed Mr J A Ellis and Ms S Beaney £14,111 (2022 the company owed £1,614).

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.