

**A & J CONSTRUCTION (M/CR) LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

Roy & Co
Chartered Certified Accountants
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Fallowfield
Manchester
M14 7DS

A & J CONSTRUCTION (M/CR) LTD
Financial Statements
For The Year Ended 28 February 2023

Contents

	Page
Balance Sheet	1–2
Notes to the Financial Statements	3–4

A & J CONSTRUCTION (M/CR) LTD
Balance Sheet
As At 28 February 2023

Registered number: 08404026

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		79,166		97,397
			79,166		97,397
CURRENT ASSETS					
Debtors	5	71,505		95,886	
Cash at bank and in hand		109,078		78,349	
		180,583		174,235	
Creditors: Amounts Falling Due Within One Year	6		(89,499)		(154,999)
NET CURRENT ASSETS (LIABILITIES)			91,084		19,236
TOTAL ASSETS LESS CURRENT LIABILITIES			170,250		116,633
Creditors: Amounts Falling Due After More Than One Year	7		-		93,415
NET ASSETS			170,250		210,048
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Profit and Loss Account			170,249		210,047
SHAREHOLDERS' FUNDS			170,250		210,048

A & J CONSTRUCTION (M/CR) LTD
Balance Sheet (continued)
As At 28 February 2023

For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Aidan James Mulhern

Director

26 February 2024

The notes on pages 3 to 4 form part of these financial statements.

A & J CONSTRUCTION (M/CR) LTD
Notes to the Financial Statements
For The Year Ended 28 February 2023

1. General Information

A & J CONSTRUCTION (M/CR) LTD is a private company, limited by shares, incorporated in England & Wales, registered number 08404026 . The registered office is 139 Wilbraham Road, Fallowfield, Manchester, M14 7DS.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15%
Motor Vehicles	15%
Fixtures & Fittings	0

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 March 2022	182,492	87,752	270,244
As at 28 February 2023	182,492	87,752	270,244
Depreciation			
As at 1 March 2022	121,315	51,532	172,847
Provided during the period	9,176	9,055	18,231
As at 28 February 2023	130,491	60,587	191,078
Net Book Value			
As at 28 February 2023	52,001	27,165	79,166
As at 1 March 2022	61,177	36,220	97,397

A & J CONSTRUCTION (M/CR) LTD
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2023

5. Debtors

	2023	2022
	£	£
Due within one year		
Sub Contractors tax (Debtors < 1 year)	71,505	66,514
VAT	-	29,372
	71,505	95,886
	71,505	95,886

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	52,922	1
Corporation tax	59,473	7,795
VAT	35,104	-
Accruals and deferred income	-	147,203
Cumulative preference share dividends unpaid	(58,000)	-
	89,499	154,999
	89,499	154,999

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Directors Loans (Long term liabilities - creditors > 1 year)	-	(35,415)
Cumulative preference share dividends unpaid	-	(58,000)
	-	(93,415)
	-	(93,415)

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	1	1
	1	1
	1	1

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.