

A J ACCOUNTING SERVICES LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 December 2021

End date: 30 November 2022

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Company Information
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Director	Alison Basson
Registered Number	09298710
Registered Office	198 Liverpool Road Cadishead M44 5DB
Accountants	A J Accounting Services Limited 198 Liverpool Road Cadishead M44 5BE

A J ACCOUNTING SERVICES LIMITED
Statement of Financial Position
As at 30 November 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	4	404	475
		404	475
Current assets			
Debtors: amounts falling due within one year	5	14,361	15,818
Cash at bank and in hand		18,847	25,960
		33,208	41,778
Creditors: amount falling due within one year	6	(1,925)	(6,957)
Net current assets		31,283	34,821
Total assets less current liabilities		31,687	35,296
Creditors: amount falling due after more than one year	7	(28,111)	(32,408)
Provisions for liabilities	8	(39)	(105)
Net assets		3,537	2,783
Capital and reserves			
Called up share capital		3	3
Profit and loss account		3,534	2,780
Shareholder's funds		3,537	2,783

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 31 August 2023 and were signed by:

Alison Basson
Director

A J ACCOUNTING SERVICES LIMITED

Notes to the Financial Statements

For the year ended 30 November 2022

General Information

A J Accounting Services Limited is a private company, limited by shares, registered in England and Wales, registration number 09298710, registration address 198 Liverpool Road, Cadishead, M44 5DB.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings

15 Reducing Balance

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 3 (2021 : 4).

3. Intangible fixed assets

Cost	Goodwill	Total
	£	£
At 01 December 2021	57,990	57,990
Additions	-	-
Disposals	-	-
At 30 November 2022	57,990	57,990
Amortisation		
At 01 December 2021	57,990	57,990
Charge for year	-	-
On disposals	-	-
At 30 November 2022	57,990	57,990
Net book values		
At 30 November 2022	-	-
At 30 November 2021	-	-

4. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Total
	£	£
At 01 December 2021	998	998
Additions	-	-
Disposals	-	-
At 30 November 2022	998	998
Depreciation		
At 01 December 2021	523	523
Charge for year	71	71
On disposals	-	-
At 30 November 2022	594	594
Net book values		
Closing balance as at 30 November 2022	404	404
Opening balance as at 01 December 2021	475	475

5. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	19,548	14,637
Prepayments & Accrued Income	0	8,360
Advance Received	(5,187)	(7,183)
PAYE & Social Security	0	4
	14,361	15,818

6. Creditors: amount falling due within one year

	2022	2021
	£	£
Corporation Tax	662	1,915
PAYE & Social Security	1	0
Accrued Expenses	375	375
Other Creditors	1	(1)
Directors' Current Accounts	886	4,668
	1,925	6,957

7. Creditors: amount falling due after more than one year

	2022	2021
	£	£
Bank Loans & Overdrafts	12,600	16,200
Other Creditors	15,511	16,208
	<u>28,111</u>	<u>32,408</u>

8. Provisions for liabilities

	2022	2021
	£	£
Pension Provisions	39	105
	<u>39</u>	<u>105</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.