

BJA Homes Limited

UNAUDITED ABBREVIATED ACCOUNTS

for the year ended

28 February 2014

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COMPANIES HOUSE

BJA Homes Limited**UNAUDITED ABBREVIATED BALANCE SHEET**

28 February 2014

	<i>Notes</i>	2014 £	2013 £
CURRENT ASSETS			
Stocks		1,046,756	2,105,636
Debtors		10,998	13,701
Cash at bank and in hand		284,906	263,198
		<u>1,342,660</u>	<u>2,382,535</u>
CREDITORS amounts falling due within one year		<u>1,015,952</u>	<u>2,225,381</u>
NET CURRENT ASSETS		<u>326,708</u>	<u>157,154</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>326,708</u>	<u>157,154</u>
CAPITAL AND RESERVES			
Called up equity share capital	1	75,000	1,000
Profit and loss account		251,708	156,154
SHAREHOLDERS' FUNDS		<u>326,708</u>	<u>157,154</u>

For the year ended 28 February 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The abbreviated accounts on pages 1 to 3 were approved by the Board of Directors and authorised for issue on 15/11/2014 and are signed on their behalf by:



.....
S M Howard
Director

BJA Homes Limited

UNAUDITED ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

TURNOVER

Turnover is recognised at the fair value of the consideration received or receivable for sale of goods and services in the ordinary nature of the business. Turnover is shown net of Value Added Tax, of goods and services provided to customers.

WORK IN PROGRESS

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

FINANCIAL INSTRUMENTS

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

BJA Homes Limited

UNAUDITED NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 28 February 2014

1 SHARE CAPITAL

	2014	2013
	£	£
Allotted, called up and fully paid:		
75,000 (2013 - 1,000) Ordinary shares of £1 each	<u>75,000</u>	<u>1,000</u>

On 23 June 2013 the company issued a further 74,000 Ordinary shares of £1 each at par to the existing shareholders.

ACCOUNTANTS' REPORT TO THE DIRECTORS OF BJA HOMES LIMITED
ON THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 28 FEBRUARY 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we prepared for your approval the abbreviated financial statements of BJA Homes Limited which comprise Balance Sheet, principal Accounting Policies and the related notes as set out on pages 1 to 3 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the directors of BJA Homes Limited as a body, in accordance with the terms of our engagement letter dated 21 October 2013. Our work has been undertaken solely to prepare for your approval the financial statements of BJA Homes Limited and state those matters that we have agreed to state to them in accordance with AAF 2/10 as detailed at icaew.com/compilation. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against Baker Tilly Tax and Accounting Limited for any purpose or in any context. Any party other than the directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that BJA Homes Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of BJA Homes Limited under the Companies Act 2006. You consider that BJA Homes Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BJA Homes Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements or the abbreviated financial statements.

Baker Tilly Tax and Accounting Limited

BAKER TILLY TAX AND ACCOUNTING LIMITED

Chartered Accountants

Hanover House

18 Mount Ephraim Road

Tunbridge Wells

Kent TN1 1ED

20 November 2014