

**REGISTERED NUMBER: 04395351 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 March 2019

for

A & J Commercial Services Limited

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for the Year Ended 31 March 2019

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A & J Commercial Services Limited

Company Information  
for the Year Ended 31 March 2019

**DIRECTORS:**

Mrs E Bromley  
A M Bromley  
Mrs T L Smith  
Mr J D Smith

**SECRETARY:**

A M Bromley

**REGISTERED OFFICE:**

99 Chapel Street  
Ibstock  
Leicestershire  
LE67 6HF

**REGISTERED NUMBER:**

04395351 (England and Wales)

**ACCOUNTANTS:**

Sence Accounting Limited  
99 Chapel Street  
Ibstock  
Leicestershire  
LE67 6HF

Balance Sheet  
31 March 2019

	Notes	31.3.19 £	£	31.3.18 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>11,528</u>		<u>9,825</u>
			11,528		9,825
<b>CURRENT ASSETS</b>					
Stocks		1,000		1,000	
Debtors	6	139,341		130,454	
Cash at bank		<u>532,572</u>		<u>344,476</u>	
		672,913		475,930	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>224,190</u>		<u>176,526</u>	
<b>NET CURRENT ASSETS</b>			<u>448,723</u>		<u>299,404</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			460,251		309,229
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,190</u>		-
<b>NET ASSETS</b>			<u>458,061</u>		<u>309,229</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4		4
Retained earnings		<u>458,057</u>		<u>309,225</u>	
		458,061		309,229	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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.
- (b)

Balance Sheet - continued  
31 March 2019

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 on 6 December 2019 and were signed on its behalf by:

A M Bromley - Director

Mr J D Smith - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2019

1. **STATUTORY INFORMATION**

A & J Commercial Services 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.

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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of five 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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

## 2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2018 - 6) .

## 4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 April 2018  
and 31 March 2019

30,000

**AMORTISATION**

At 1 April 2018  
and 31 March 2019

30,000

**NET BOOK VALUE**

At 31 March 2019  
At 31 March 2018

-  
-

## 5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

**COST**

At 1 April 2018  
Additions

49,207  
5,642

At 31 March 2019

54,849

**DEPRECIATION**

At 1 April 2018  
Charge for year

39,382  
3,939

At 31 March 2019

43,321

**NET BOOK VALUE**

At 31 March 2019  
At 31 March 2018

11,528  
9,825

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Trade debtors	133,566	123,442
Other debtors	<u>5,775</u>	<u>7,012</u>
	<u>139,341</u>	<u>130,454</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

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

	31.3.19	31.3.18
	£	£
Trade creditors	33,249	29,562
Taxation and social security	108,516	95,581
Other creditors	82,425	51,383
	<u>224,190</u>	<u>176,526</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.