

Registered number
10728362

SD JAMES HOLDINGS LIMITED

Filleted Accounts

30 April 2020

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COMPANIES HOUSE

SD JAMES HOLDINGS LIMITED

Registered number: 10728362

Directors' Report

The directors present their report and accounts for the year ended 30 April 2020.

Principal activities

The company's principal activity during the year continued to be letting properties.

Directors

The following persons served as directors during the year:

SIMON JAMES

Political donations

NONE

Third party indemnity provisions

NONE

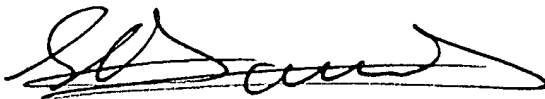
Employment of disabled persons

NOT APPLICABLE

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 October 2020 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Simon James', with a long horizontal flourish extending to the right.

SIMON JAMES

Director

SD JAMES HOLDINGS LIMITED**Registered number: 10728362****Balance Sheet****as at 30 April 2020**

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	4	-	-
Tangible assets	5	448,988	85,679
Investments	6	-	-
		<u>448,988</u>	<u>85,679</u>
Current assets			
Stocks		-	-
Debtors	7	-	-
Investments held as current assets	8	-	-
Cash at bank and in hand		<u>5,658</u>	<u>2,426</u>
		5,658	2,426
Creditors: amounts falling due within one year	9	-	(560)
Net current assets		<u>5,658</u>	<u>1,866</u>
Total assets less current liabilities		<u>454,646</u>	<u>87,545</u>
Creditors: amounts falling due after more than one year	10	(491,444)	(91,214)
Provisions for liabilities		-	-
Net liabilities		<u>(36,798)</u>	<u>(3,669)</u>
Capital and reserves			
Called up share capital		1	1
Share premium		-	-
Revaluation reserve	12	-	-
Profit and loss account		(36,799)	(3,670)
Shareholders' funds		<u>(36,798)</u>	<u>(3,669)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

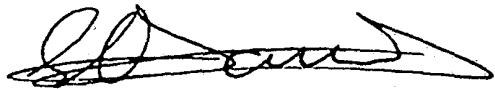
The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

SD JAMES HOLDINGS LIMITED

Registered number: 10728362

Balance Sheet

as at 30 April 2020

A handwritten signature in black ink, appearing to read 'Simon James', with a long horizontal stroke extending to the right.

SIMON JAMES

Director

Approved by the board on 20 October 2020

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2	Exceptional items	2020	2019
		£	£
	NONE		
		-	-
3	Employees	2020	2019
		Number	Number
	Average number of persons employed by the company		
		0	0
4	Intangible fixed assets		£
	Goodwill:		
	Cost		
	At 1 May 2019		-
	Additions		-
	Disposals		-
	At 30 April 2020		
			-

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

Amortisation

At 1 May 2019	-
Provided during the year	-
On disposals	-
At 30 April 2020	-

Net book value

At 30 April 2020	-
At 30 April 2019	-

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

5 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 May 2019	85,679	-	-	85,679
Additions	376,378	-	-	376,378
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 April 2020	<u>462,057</u>	<u>-</u>	<u>-</u>	<u>462,057</u>
Depreciation				
At 1 May 2019	-	-	-	-
Charge for the year	13,069	-	-	13,069
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 30 April 2020	<u>13,069</u>	<u>-</u>	<u>-</u>	<u>13,069</u>
Net book value				
At 30 April 2020	<u>448,988</u>	<u>-</u>	<u>-</u>	<u>448,988</u>
At 30 April 2019	<u>85,679</u>	<u>-</u>	<u>-</u>	<u>85,679</u>

Freehold land and buildings:

	2020 £	2019 £
Historical cost	-	-
Cumulative depreciation based on historical cost	-	-
	<u>-</u>	<u>-</u>

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

6 Investments

	Investments in subsidiary undertakings £	Other investments £	Total £
Cost			
At 1 May 2019	-	-	-
Additions	-	-	-
Revaluation	-	-	-
Disposals	-	-	-
At 30 April 2020	-	-	-
Historical cost			
At 1 May 2019	-	-	-
At 30 April 2020	-	-	-

7 Debtors

	2020 £	2019 £
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	-	-
	-	-
Amounts due after more than one year included above	-	-

8 Investments held as current assets

	2020 £	2019 £
Fair value		
Listed investments	-	-
Unlisted investments	-	-
	-	-
Increase/(decrease) in fair value included in the profit and loss account for the financial year		
Listed investments	-	-
Unlisted investments	-	-
	-	-

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

9 Creditors: amounts falling due within one year	2020	2019
	£	£
Non-equity preference shares	-	-
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Taxation and social security costs	-	-
Other creditors	-	560
	<u>-</u>	<u>560</u>
10 Creditors: amounts falling due after one year	2020	2019
	£	£
Non-equity preference shares	-	-
Bank loans	-	-
Obligations under finance lease and hire purchase contracts	280,958	62,214
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Other creditors	210,486	29,000
	<u>491,444</u>	<u>91,214</u>
11 Loans	2020	2019
	£	£
Creditors include:		
Amounts payable otherwise than by instalment falling due for payment after more than five years	-	-
Instalments falling due for payment after more than five years	-	-
	<u>-</u>	<u>-</u>
Secured bank loans	-	-
	<u>-</u>	<u>-</u>
12 Revaluation reserve	2020	2019
	£	£
At 1 May 2019	-	-
Gain on revaluation of land and buildings	-	-
Deferred taxation arising on the revaluation of land and buildings	-	-
	<u>-</u>	<u>-</u>
At 30 April 2020	<u>-</u>	<u>-</u>

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

13 Events after the reporting date

NONE

14 Capital commitments

2020
£

2019
£

Amounts contracted for but not provided in the accounts

-

-

15 Pension commitments

NONE

16 Other financial commitments

2020
£

2019
£

Total future minimum payments under non-cancellable operating leases

-

-

17 Contingent liabilities

NONE

18 Off-balance sheet arrangements

NONE

19 Loans to directors

Description and conditions

B/fwd
£

Paid
£

Repaid
£

C/fwd
£

SIMON JAMES

[Loan 1]

-

-

-

-

[Loan 2]

-

-

-

-

-

-

-

-

SD JAMES HOLDINGS LIMITED
Notes to the Accounts
for the year ended 30 April 2020

20 Guarantees made by the company on behalf of directors

Main terms	Maximum liability £	Amount paid and incurred £
SIMON JAMES		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
	-	-

21 Related party transactions

NONE

22 Controlling party

NONE

23 Other information

SD JAMES HOLDINGS LIMITED is a private company limited by shares and incorporated in England. Its registered office is:
 18 Bryn Rhedyn
 Blackwood
 Caerphilly
 NP12 1RE