

Unaudited Financial Statements for the Year Ended 31 July 2023

for

SHJ Building Services Limited

Contents of the Financial Statements
for the Year Ended 31 July 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Certified Accountants' Report	7

SHJ Building Services Limited

Company Information
for the Year Ended 31 July 2023

DIRECTOR: S K Marsh

SECRETARY:

REGISTERED OFFICE: Richmond House
Little Factory Street
Tyldesley
Greater Manchester
M29 8GG

REGISTERED NUMBER: 10856477 (England and Wales)

ACCOUNTANTS: C J Roberts & Partners Limited
160 Elliott Street
Tyldesley
Lancashire
M29 8DS

Balance Sheet
31 July 2023

	Notes	31.7.23 £	£	31.7.22 £	£
FIXED ASSETS					
Tangible assets	4		30,612		14,724
CURRENT ASSETS					
Stocks		50,000		50,000	
Debtors	5	145,686		91,367	
Cash at bank		<u>78,885</u>		<u>34,592</u>	
		274,571		175,959	
CREDITORS					
Amounts falling due within one year	6	<u>116,385</u>		<u>83,289</u>	
NET CURRENT ASSETS			<u>158,186</u>		<u>92,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			188,798		107,394
PROVISIONS FOR LIABILITIES			<u>3,874</u>		<u>2,798</u>
NET ASSETS			<u>184,924</u>		<u>104,596</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>184,824</u>		<u>104,496</u>
SHAREHOLDERS' FUNDS			<u>184,924</u>		<u>104,596</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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 director and authorised for issue on 29 April 2024 and were signed by:

S K Marsh - Director

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. **STATUTORY INFORMATION**

SHJ Building 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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 5).

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 August 2022	27,103
Additions	28,294
Disposals	(2,792)
At 31 July 2023	<u>52,605</u>
DEPRECIATION	
At 1 August 2022	12,379
Charge for year	10,312
Eliminated on disposal	(698)
At 31 July 2023	<u>21,993</u>
NET BOOK VALUE	
At 31 July 2023	<u>30,612</u>
At 31 July 2022	<u>14,724</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.23 £	31.7.22 £
Trade debtors	<u>145,686</u>	<u>91,367</u>

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

	31.7.23 £	31.7.22 £
Trade creditors	24,436	29,068
Taxation and social security	70,558	50,015
Other creditors	<u>21,391</u>	<u>4,206</u>
	<u>116,385</u>	<u>83,289</u>

7. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 July 2023 and 31 July 2022:

	31.7.23 £	31.7.22 £
S K Marsh		
Balance outstanding at start of year	(508)	(6,315)
Amounts advanced	430	5,807
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(78)</u>	<u>(508)</u>

8. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £15,300 (2022 - £4,000) were paid to the director .

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is S K Marsh.

Chartered Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
SHJ Building Services Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of SHJ Building Services Limited for the year ended 31 July 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of SHJ Building Services Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SHJ Building Services Limited and state those matters that we have agreed to state to the director of SHJ Building Services Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that SHJ Building Services 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 SHJ Building Services Limited. You consider that SHJ Building Services 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 SHJ Building Services 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.

C J Roberts & Partners Limited
160 Elliott Street
Tyldesley
Lancashire
M29 8DS

29 April 2024

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.