Registered number
14136607

Cal-Jona Ltd

Amended Report and Accounts

31 March 2023

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COMPANIES HOUSE

Cal-Jona Ltd
Registered number: 14136607
Directors' Report

The directors present their report and accounts for the period ended 31 March 2023.

Principal activities
The company's principal activity during the year continued to be Construction of other civil engineering projects not elsewhere classified

Directors
The following persons served as directors during the period:

Mr Steven Jones

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 11 March 2024 and signed on its behalf.

Mr Steven Jones
Director

S. Jones

Accountants' report to the directors of Cal-Jona Ltd

You consider that the company is exempt from an audit for the period ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial period and of its profit or loss for the financial period.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Stuart McBain Ltd
Accountants

Unit 14
Century Building
Liverpool
Meseyside
L3 4BJ

11 March 2024

Cal-Jona Ltd
Profit and Loss Account
for the period from 22 May 2022 to 31 March 2023

	2023 £
Turnover	45,509
Cost of sales	(1,758)
Gross profit	43,751
Administrative expenses	(24,005)
Operating profit	19,746
Profit on ordinary activities before taxation	19,746
Tax on profit on ordinary activities	(3,752)
Profit for the period	15,994

Cal-Jona Ltd
Registered number: 14136607
Balance Sheet
as at 31 March 2023

	Notes		2023 £
Current assets			
Debtors	3	9,031	
Cash at bank and in hand		2,899	
		11,930	
Creditors: amounts falling due within one year	4	(3,835)	
Net current assets			8,095
Net assets			8,095
Capital and reserves			
Called up share capital			1
Profit and loss account			8,094
Shareholders' funds			8,095

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.

These accounts replace the original accounts

These accounts are now the statutory accounts

These accounts have been prepared as they were as at the date of the original accounts

Mr Steven Jones
Director
Approved by the board on 11 March 2024

S. Jones

Cal-Jona Ltd
Statement of Changes in Equity
for the period from 22 May 2022 to 31 March 2023

	Share capital	Profit and loss account	Total
	£	£	£
At 22 May 2022	-	-	-
Profit for the period		15,994	15,994
Shares issued	1		1
At 31 March 2023	1	8,094	8,095

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.

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.

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.

2 Employees

	2023 Number
Average number of persons employed by the company	1

3 Debtors

	2023 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	9,031

4 Creditors: amounts falling due within one year

	2023 £
Directors current account	(446)
Other taxes and social security costs	-
	3,835

5 Other information

Cal-Jona Ltd is a private company limited by shares and incorporated in England. Its registered office is:
C/O Stuart McBain Ltd
Unit 14 Century Building
Tower Street
L3 4BJ

Cal-Jona Ltd
Detailed profit and loss account
for the period from 22 May 2022 to 31 March 2023
This schedule does not form part of the statutory accounts

	2023 £
Sales	45,509
Cost of sales	(1,758)
Gross profit	43,751
Administrative expenses	(24,005)
Operating profit	19,746
Profit before tax	19,746

Cal-Jona Ltd
Detailed profit and loss account
for the period from 22 May 2022 to 31 March 2023
This schedule does not form part of the statutory accounts

	2023 £
Sales	
Sales	45,509
Cost of sales	
Purchases	1,758
Administrative expenses	
Employee costs:	
Directors' salaries	10,000
	22,195
General administrative expenses:	
Telephone and fax	150
Stationery and printing	-
Subscriptions	-
Bank charges	(702)
Repairs and maintenance	-
	761
	24,005