REGISTERED NUMBER: SC311221 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

FOR

JENICAM CONSTRUCTION LIMITED

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FOR THE YEAR ENDED 30 APRIL 2023

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JENICAM CONSTRUCTION LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

DIRECTOR:	Robert James Miller
SECRETARY:	Agnes Lorna Miller
REGISTERED OFFICE:	Jameston Moss Dalry Ayrshire KA24 4HB
REGISTERED NUMBER:	SC311221 (Scotland)
ACCOUNTANTS:	Stewart Gilmour & Co. 24 Beresford Terrace Ayr KA7 2EG
BANKERS:	Bank of Scotland 30 - 34 King Street Kilmarnock Ayrshire KA1 1NP

JENICAM CONSTRUCTION LIMITED (REGISTERED NUMBER: SC311221)

BALANCE SHEET
30 APRIL 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Stocks	4	**698,158**	698,158
Debtors	5	**-**	225
Cash at bank and in hand		**25,658**	14,505
		723,816	712,888
CREDITORS			
Amounts falling due within one year	6	**664,880**	665,175
NET CURRENT ASSETS		**58,936**	47,713
TOTAL ASSETS LESS CURRENT LIABILITIES		**58,936**	47,713
CAPITAL AND RESERVES			
Called up share capital	7	**100**	100
Retained earnings	8	**58,836**	47,613
SHAREHOLDERS' FUNDS		**58,936**	47,713

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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 4 March 2024 and were signed by:

Robert James Miller - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

1. STATUTORY INFORMATION

Jenicam Construction Limited is a private company, limited by shares , registered in Scotland. 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.

Stocks
Stocks of developed properties and work in progress have been valued at the lower of cost (including an appropriate proportion of overheads) and net realisable value.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. STOCKS

	2023	2022
	£	£
Work-in-progress	698,158	698,158

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Value Added Tax recoverable	-	225

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	**-**	1,042
Current Corporation Tax	**2,658**	2,474
Loan - R & L Miller Limited	**500,000**	500,000
Directors' current accounts	**160,196**	160,196
Accruals and deferred income	**2,026**	1,463
	664,880	665,175

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
98	Ordinary	£1	**98**	98
2	Ordinary 'A' to 'J'	£1	**2**	2
			100	100

8. RESERVES

	Retained earnings
	£
At 1 May 2022	**47,613**
Profit for the year	**11,223**
At 30 April 2023	**58,836**

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Robert James Miller.

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.