REGISTERED NUMBER: SC678317 (Scotland)

Unaudited Financial Statements for the Year Ended 31st October 2024

for

KGJA Ltd

Frame Kennedy
4th Floor Metropolitan House
31-33 High Street
Inverness
IV1 1HT

KGJA Ltd (Registered number: SC678317)

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for the year ended 31st October 2024

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Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
KGJA Ltd

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 is 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 KGJA Ltd for the year ended 31st October 2024 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the director of KGJA Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of KGJA Ltd and state those matters that we have agreed to state to the director of KGJA Ltd in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. 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 KGJA Ltd 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 KGJA Ltd. You consider that KGJA Ltd 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 KGJA Ltd. 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.

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5th March 2025

Balance Sheet
31st October 2024

	2024		2023	
	£	£	£	£
Fixed assets		-		201,754
Current assets	**62,856**		22,740	
Creditors				
Amounts falling due within one year	**(54,860)**		(222,238)	
Net current assets/(liabilities)		**7,996**		(199,498)
Total assets less current liabilities		**7,996**		2,256
Capital and reserves		**7,996**		2,256

Notes to the financial statements

1. **Statutory information**

KGJA Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC678317

Registered office: 4th Floor Metropolitan House
31-33 High Street
Inverness
IV1 1HT

2. **Average number of employees**

The average number of employees during the year was NIL (2023 - NIL) .

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

Balance Sheet - continued
31st October 2024

The financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 5th March 2025 and were signed by:

K L Armour - Director

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.