

Financial Statements
for the Year Ended 31 July 2021
for
JASH (BV) LIMITED

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for the Year Ended 31 July 2021**

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JASH (BV) LIMITED

**Company Information
for the Year Ended 31 July 2021**

DIRECTORS: A Amin
B Amin
A Patel

SECRETARY: B Amin

REGISTERED OFFICE: 1 Brook Court
Blakeney Road
Beckenham
Kent
BR3 1HG

REGISTERED NUMBER: 05880711 (England and Wales)

ACCOUNTANTS: Maths Partnership
1 Brook Court
Blakeney Road
Beckenham
Kent
BR3 1HG

JASH (BV) LIMITED (REGISTERED NUMBER: 05880711)**Balance Sheet
31 July 2021**

	Notes	31.7.21 £	£	31.7.20 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>90,906</u>		<u>83,351</u>
			90,906		83,351
CURRENT ASSETS					
Stocks	6	86,000		85,555	
Debtors	7	118,996		64,125	
Cash at bank and in hand		<u>50,942</u>		<u>52,311</u>	
		255,938		201,991	
CREDITORS					
Amounts falling due within one year	8	<u>137,933</u>		<u>123,921</u>	
NET CURRENT ASSETS			<u>118,005</u>		<u>78,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			208,911		161,421
CREDITORS					
Amounts falling due after more than one year	9		(54,682)		(23,416)
PROVISIONS FOR LIABILITIES			<u>(16,987)</u>		<u>(15,489)</u>
NET ASSETS			<u>137,242</u>		<u>122,516</u>
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Retained earnings			<u>137,142</u>		<u>122,416</u>
SHAREHOLDERS' FUNDS			<u>137,242</u>		<u>122,516</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

JASH (BV) LIMITED (REGISTERED NUMBER: 05880711)

Balance Sheet - continued
31 July 2021

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 Board of Directors and authorised for issue on 4 April 2022 and were signed on its behalf by:

B Amin - Director

A Patel - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 July 2021**

1. STATUTORY INFORMATION

Jash (BV) 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Fixtures, fittings & equipment - 15% on reducing balance

Stocks

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

2. ACCOUNTING POLICIES - continued

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 9 (2020 - 8) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 August 2020 and 31 July 2021	<u>96,872</u>
AMORTISATION	
At 1 August 2020 and 31 July 2021	<u>96,872</u>
NET BOOK VALUE	
At 31 July 2021	<u> -</u>
At 31 July 2020	<u> -</u>

5. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 August 2020	180,757
Additions	<u>23,597</u>
At 31 July 2021	<u>204,354</u>
DEPRECIATION	
At 1 August 2020	97,406
Charge for year	<u>16,042</u>
At 31 July 2021	<u>113,448</u>
NET BOOK VALUE	
At 31 July 2021	<u>90,906</u>
At 31 July 2020	<u>83,351</u>

6. STOCKS

	31.7.21 £	31.7.20 £
Stocks	<u>86,000</u>	<u>85,555</u>

JASH (BV) LIMITED (REGISTERED NUMBER: 05880711)

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.7.21	31.7.20
				£	£
	Amounts owed by group undertakings			112,500	-
	Other debtors			<u>6,496</u>	<u>64,125</u>
				<u>118,996</u>	<u>64,125</u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.7.21	31.7.20
				£	£
	Hire purchase contracts			18,733	18,733
	Trade creditors			42,436	34,513
	Amounts owed to group undertakings			53,750	53,750
	Taxation and social security			12,717	8,907
	Other creditors			<u>10,297</u>	<u>8,018</u>
				<u>137,933</u>	<u>123,921</u>
9.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			31.7.21	31.7.20
				£	£
	Bank loans			50,000	-
	Hire purchase contracts			<u>4,682</u>	<u>23,416</u>
				<u>54,682</u>	<u>23,416</u>
10.	CALLED UP SHARE CAPITAL				
	Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	31.7.21	31.7.20
				£	£
	100	Ordinary Share	£1	<u>100</u>	<u>100</u>

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.