

REGISTERED NUMBER: 03628695 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018

FOR

J P A CONSULTING LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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J P A CONSULTING LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2018

DIRECTOR: Mr J P Alston

REGISTERED OFFICE: Suite 2
Rutland House
44 Masons Hill
Bromley
Kent
BR2 9JG

REGISTERED NUMBER: 03628695 (England and Wales)

ACCOUNTANTS: Grugeon Reynolds Limited
Chartered Accountants
Rutland House
44 Masons Hill
Bromley
Kent
BR2 9JG

BALANCE SHEET
30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		1,676		1,736
CURRENT ASSETS					
Debtors	5	1,531		5,744	
Cash at bank		<u>395</u>		<u>1,613</u>	
		1,926		7,357	
CREDITORS					
Amounts falling due within one year	6	<u>6,369</u>		<u>7,843</u>	
NET CURRENT LIABILITIES			(4,443)		(486)
TOTAL ASSETS LESS CURRENT LIABILITIES			(2,767)		1,250
PROVISIONS FOR LIABILITIES			308		317
NET (LIABILITIES)/ASSETS			<u>(3,075)</u>		<u>933</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(3,175)</u>		<u>833</u>
SHAREHOLDERS' FUNDS			<u>(3,075)</u>		<u>933</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 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 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 6 April 2019 and were signed by:

Mr J P Alston - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

1. STATUTORY INFORMATION

J P A Consulting 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The company's place of business is 128 St John's Road, Petts Wood, Orpington, Kent.

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.

Each financial statement is presented with equal prominence.

Turnover

Turnover comprises the value of goods and services supplied by the company, exclusive of Value Added Tax.

Tangible fixed assets

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

Plant and equipment - 25% on reducing balance

Office equipment - 25% on reducing balance

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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2018

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and equipment £	Office equipment £	Totals £
COST			
At 1 October 2017	395	12,777	13,172
Additions	-	476	476
Disposals	-	(71)	(71)
At 30 September 2018	<u>395</u>	<u>13,182</u>	<u>13,577</u>
DEPRECIATION			
At 1 October 2017	341	11,095	11,436
Charge for year	14	497	511
Eliminated on disposal	-	(46)	(46)
At 30 September 2018	<u>355</u>	<u>11,546</u>	<u>11,901</u>
NET BOOK VALUE			
At 30 September 2018	<u>40</u>	<u>1,636</u>	<u>1,676</u>
At 30 September 2017	<u>54</u>	<u>1,682</u>	<u>1,736</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	5	-
Other debtors	<u>1,526</u>	<u>5,744</u>
	<u>1,531</u>	<u>5,744</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	-	404
Taxation and social security	5,212	6,899
Other creditors	<u>1,157</u>	<u>540</u>
	<u>6,369</u>	<u>7,843</u>

