

REGISTERED NUMBER: 04680850 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

J.P. Commercial Kitchens Limited

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for the Year Ended 31 March 2018

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J.P. Commercial Kitchens Limited

Company Information
for the Year Ended 31 March 2018

DIRECTOR: Mrs J Pendlebury

SECRETARY: Mr A Wood

REGISTERED OFFICE: 343 Chorley New Road
Horwich
Bolton
Lancashire
BL6 5PP

REGISTERED NUMBER: 04680850 (England and Wales)

ACCOUNTANTS: DonnellyBentley Limited
Chartered Accountants
Hazlemere
70 Chorley New Road
Bolton
Lancashire
BL1 4BY

Abridged Balance Sheet
31 March 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	4	1,311	1,047
CURRENT ASSETS			
Stocks		700	950
Debtors		13,966	78,247
Cash at bank and in hand		335,649	289,880
		<u>350,315</u>	<u>369,077</u>
CREDITORS			
Amounts falling due within one year		<u>(33,657)</u>	<u>(44,310)</u>
NET CURRENT ASSETS		<u>316,658</u>	<u>324,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		317,969	325,814
PROVISIONS FOR LIABILITIES		<u>(249)</u>	<u>(209)</u>
NET ASSETS		<u>317,720</u>	<u>325,605</u>
CAPITAL AND RESERVES			
Called up share capital	5	1	1
Retained earnings		317,719	325,604
SHAREHOLDERS' FUNDS		<u>317,720</u>	<u>325,605</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 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.
- (b)

Abridged Balance Sheet - continued
31 March 2018

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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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 5 December 2018 and were signed by:

Mrs J Pendlebury - Director

Notes to the Financial Statements
for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

J.P. Commercial Kitchens 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Tangible fixed assets

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

Office equipment	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on cost

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 Profit and Loss Account, 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 (2017 - 2) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2017	6,600
Additions	766
At 31 March 2018	<u>7,366</u>
DEPRECIATION	
At 1 April 2017	5,553
Charge for year	502
At 31 March 2018	<u>6,055</u>
NET BOOK VALUE	
At 31 March 2018	<u>1,311</u>
At 31 March 2017	<u>1,047</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018	2017
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2018 and 31 March 2017:

	2018	2017
	£	£
Mrs J Pendlebury		
Balance outstanding at start of year	27,964	8,753
Amounts advanced	-	30,688
Amounts repaid	(27,964)	(11,477)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>27,964</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.