

REGISTERED NUMBER: 05289179 (England and Wales)

JUDICIAL REVIEW LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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FOR THE YEAR ENDED 31 MARCH 2018**

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JUDICIAL REVIEW LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018**

DIRECTORS:

N J L Trestrail
Mrs J Edlin

REGISTERED OFFICE:

9 Tudor House
Alderholt
Fordingbridge
Hampshire
SP6 3LY

REGISTERED NUMBER:

05289179 (England and Wales)

BALANCE SHEET
31 MARCH 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	4	69	158
CURRENT ASSETS			
Debtors	5	2,370	1,907
Cash at bank		<u>23,907</u>	<u>38,030</u>
		26,277	39,937
CREDITORS			
Amounts falling due within one year	6	<u>(13,825)</u>	<u>(16,270)</u>
NET CURRENT ASSETS		<u>12,452</u>	<u>23,667</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,521</u>	<u>23,825</u>
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		<u>12,519</u>	<u>23,823</u>
SHAREHOLDERS' FUNDS		<u>12,521</u>	<u>23,825</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 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 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)

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 Board of Directors on 16 November 2018 and were signed on its behalf by:

N J L Trestrail - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. STATUTORY INFORMATION

Judicial Review 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 FRS102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The company has taken advantage of the small companies exemption not to prepare consolidated accounts.

Turnover

Turnover represents the value of fees in respect of recruitment placements, and is recognised by the company on the start date of the recruited employee.

Tangible fixed assets

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

Fixtures and fittings - 15% on cost

Computer equipment - 33% on cost

Plant & machinery - 20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the income statement.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

2. ACCOUNTING POLICIES - continued

Financial assets

The Company has elected to apply the provision of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities

Basic financial liabilities which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Equity instruments

Equity instruments issued by the company are recorded at the fair value of the proceeds received net of direct issue costs. Dividend's payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2017 and 31 March 2018	<u>488</u>	<u>1,975</u>	<u>3,328</u>	<u>5,791</u>
DEPRECIATION				
At 1 April 2017	469	1,836	3,328	5,633
Charge for year	<u>19</u>	<u>70</u>	<u>-</u>	<u>89</u>
At 31 March 2018	<u>488</u>	<u>1,906</u>	<u>3,328</u>	<u>5,722</u>
NET BOOK VALUE				
At 31 March 2018	<u>-</u>	<u>69</u>	<u>-</u>	<u>69</u>
At 31 March 2017	<u>19</u>	<u>139</u>	<u>-</u>	<u>158</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>2,370</u>	<u>1,907</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	729	756
Taxation and social security	5,170	8,737
Other creditors	7,926	6,777
	<u>13,825</u>	<u>16,270</u>

7. ULTIMATE CONTROLLING PARTY

The controlling party is J R Holdings Southern Limited.

The registered address of the parent company, J R Holdings Southern Limited, is 9 Tudor Close, Alderholt, Fordingbridge, SP6 3LY.

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.