

**REGISTERED NUMBER: 08346781 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 March 2018

for

Golding James Limited

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for the Year Ended 31 March 2018

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Golding James Limited

Company Information  
for the Year Ended 31 March 2018

**DIRECTOR:**

Mr PA Golding

**REGISTERED OFFICE:**

Bentlys Hound House Rd  
Shere  
Surrey  
GU5 9JH

**REGISTERED NUMBER:**

08346781 (England and Wales)

**ACCOUNTANTS:**

LCP Accounting LLP  
16a The Parade  
Yateley  
Hampshire  
GU46 7UN

Balance Sheet  
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
<b>FIXED ASSETS</b>					
Intangible assets	5		59,375		71,875
Tangible assets	6		<u>712</u>		<u>1,894</u>
			60,087		73,769
<b>CURRENT ASSETS</b>					
Debtors	7	6,904		9,246	
Cash at bank		<u>47,293</u>		<u>8,039</u>	
		54,197		17,285	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>22,143</u>		<u>14,791</u>	
<b>NET CURRENT ASSETS</b>			<u>32,054</u>		<u>2,494</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>92,141</u>		<u>76,263</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>92,140</u>		<u>76,262</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>92,141</u>		<u>76,263</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 his 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.

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 19 June 2018 and were signed by:

Mr PA Golding - Director

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

1. **STATUTORY INFORMATION**

Golding James 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 (£).

2. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

There have not been any estimation uncertainties in the application of the accounting policies.

**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 2013, 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 and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities.

Financial assets are measured at amortised cost and comprise of cash and cash equivalents and trade and other debtors.

Financial liabilities are measured at amortised cost and comprise of trade and other creditors.

**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

3. **ACCOUNTING POLICIES - continued**

**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.

**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.

4. **EMPLOYEES AND DIRECTORS**

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

5. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2017 and 31 March 2018	<u>125,000</u>
<b>AMORTISATION</b>	
At 1 April 2017	53,125
Charge for year	<u>12,500</u>
At 31 March 2018	<u>65,625</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>59,375</u>
At 31 March 2017	<u>71,875</u>

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

6. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2017 and 31 March 2018	<u>2,423</u>	<u>2,307</u>	<u>4,730</u>
<b>DEPRECIATION</b>			
At 1 April 2017	1,647	1,189	2,836
Charge for year	<u>606</u>	<u>576</u>	<u>1,182</u>
At 31 March 2018	<u>2,253</u>	<u>1,765</u>	<u>4,018</u>
<b>NET BOOK VALUE</b>			
At 31 March 2018	<u>170</u>	<u>542</u>	<u>712</u>
At 31 March 2017	<u>776</u>	<u>1,118</u>	<u>1,894</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Trade debtors	6,693	9,010
Other debtors	<u>211</u>	<u>236</u>
	<u>6,904</u>	<u>9,246</u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Trade creditors	1,349	1,451
Taxation and social security	16,487	9,225
Other creditors	<u>4,307</u>	<u>4,115</u>
	<u>22,143</u>	<u>14,791</u>



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