

**J M C FITNESS LIMITED**  
**FILLETED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MAY 2019**

Company Registration Number - 09060671

KP SIMPSON

Certified Public Accountants

**J M C Fitness Limited**  
**COMPANY NUMBER - 09060671**

**Balance sheet as at 31 May 2019**

		2019		2018	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		18,684		26,598
<b>Current assets</b>					
Cash at bank and in hand		3,042		1,981	
		<u>3,042</u>		<u>1,981</u>	
<b>Current liabilities</b>					
<b>Creditors</b> - Amounts falling due within one year	5	42,208		52,460	
		<u></u>		<u></u>	
<b>NET CURRENT LIABILITIES</b>			(39,166)		(50,479)
<b>Total assets less current liabilities</b>			(20,482)		(23,881)
<b>Provisions for liabilities</b>					
Deferred taxation	6		(3,550)		(5,054)
			<u>(3,550)</u>		<u>(5,054)</u>
<b>Net liabilities</b>			<u>(24,032)</u>		<u>(28,935)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Profit and Loss account			(24,132)		(29,035)
			<u>(24,132)</u>		<u>(29,035)</u>
<b>Shareholders' funds</b>			<u>(24,032)</u>		<u>(28,935)</u>

These financial statements have been prepared in accordance with the provisions of FRS102 Section 1A of the Companies Act 2006 relating to small companies. In accordance with section 444 of the Companies Act 2006, the directors' report and the profit and loss account have not been delivered.

For the financial year ended 31 May 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. The members have not required the company to obtain an audit.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the board of directors on 28 January 2020  
and signed on their behalf by:

**J A McFarlane**

**The notes on pages 2 to 4 form an integral part of these accounts.**

**J M C Fitness Limited****Notes to the Financial Statements****For the year ended 31 May 2019**

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**1. General Information**

J M C Fitness Limited is a Private Company, limited by shares, domiciled in England and Wales, registration number 09060671.

The company's registered office is 14 Tavistock Place, Sunderland, England, SR1 1PB.

**2. Accounting policies****Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with the accounting policies set out below. These financial statements have been prepared in accordance with FRS102, section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Tangible fixed assets and depreciation**

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery - 20% straight line

Fixtures and fittings - 20% straight line

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period. Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and corresponding tax bases used in the computation of the of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

**Financial Instruments**

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**3. Employees**

The average number of persons employed by the company (including directors) during the year was 0 (2018 - 0).

**J M C Fitness Limited****Notes to the Financial Statements****For the year ended 31 May 2019****4. Fixed assets - tangible**

	Plant and Machinery etc.
<u>Fair value</u>	£
At 1 June 2018	39,563
and 31 May 2019	
<u>Depreciation</u>	
At 1 June 2018	12,965
Charge for year	7,914
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At 31 May 2019	20,879
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<u>Net book values</u>	
At 31 May 2019	18,684
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At 1 June 2018	26,598
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	2019	2018
	£	£
<b>5. Creditors</b>		
Amounts falling due within one year:		
Director's Current Accounts	41,920	51,530
Other creditors	288	930
	<hr/>	<hr/>
	42,208	52,460
	<hr/> <hr/>	<hr/> <hr/>

**6. Deferred taxation**

At 1 June 2018	5,054	
(Credited) charged to profit and loss account	(1,504)	5,054
	<hr/>	<hr/>
At 31 May 2019	3,550	5,054
	<hr/> <hr/>	<hr/> <hr/>

Deferred taxation has been fully provided in respect of:

Accelerated capital allowances	18,684	26,598
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**7. Called up share capital**

There was no change in share capital during the year.

Allotted, called up and fully paid shares of £1 each Ordinary	100	100
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**J M C Fitness Limited****Notes to the Financial Statements****For the year ended 31 May 2019**

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**8. Related party transactions****9. Control**

J A McFarlane, a director, controls the company by virtue of a majority shareholding.

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.