

James Doeser Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 28 February 2017

T Burton & Co
Suite 3,
55 Liddon Road
Bromley
Kent
BR1 2SR

James Doeser Ltd

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**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
James Doeser Ltd
for the Year Ended 28 February 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of James Doeser Ltd for the year ended 28 February 2017 as set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icacw.com/cn/mcmbers/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of James Doeser Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of James Doeser Ltd and state those matters that we have agreed to state to the Board of Directors of James Doeser Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than James Doeser Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that James Doeser Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of James Doeser Ltd. You consider that James Doeser Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of James Doeser Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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T Burton & Co
Suite 3,
55 Liddon Road
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Kent
BR1 2SR

28 November 2017

James Doeser Ltd

(Registration number: 09980108) Balance Sheet as at 28 February 2017

	Note	2017 £
Fixed assets		
Intangible assets	<u>3</u>	4,252
Current assets		
Debtors	<u>4</u>	16,037
Cash at bank and in hand		<u>29,905</u>
		45,942
Creditors: Amounts falling due within one year	<u>5</u>	<u>(48,335)</u>
Net current liabilities		<u>(2,393)</u>
Net assets		<u><u>1,859</u></u>
Capital and reserves		
Called up share capital		1
Profit and loss account		<u>1,858</u>
Total equity		<u><u>1,859</u></u>

For the financial year ending 28 February 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 28 November 2017

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James Doeser

Director

The notes on pages 3 to 5 form an integral part of these financial statements.
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James Doeser Ltd

Notes to the Financial Statements for the Year Ended 28 February 2017

1 General information

The company is a private company limited by share capital incorporated in United Kingdom.

The address of its registered office is:

c/o T Burton & Co

Suite 3

55 Liddon Road

Bromley

Kent

BR1 2SR

England

These financial statements were authorised for issue by the director on 28 November 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	over three years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

James Doeser Ltd

Notes to the Financial Statements for the Year Ended 28 February 2017

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Intangible assets

	Goodwill £	Total £
Cost or valuation		
Additions acquired separately	6,378	6,378
At 28 February 2017	6,378	6,378
Amortisation		
Amortisation charge	2,126	2,126
At 28 February 2017	2,126	2,126
Carrying amount		
At 28 February 2017	4,252	4,252

The aggregate amount of research and development expenditure recognised as an expense during the period is £Nil.

James Doeser Ltd

Notes to the Financial Statements for the Year Ended 28 February 2017

4 Debtors

	2017 £
Trade debtors	16,037
Total current trade and other debtors	16,037

5 Creditors

	2017 £
Due within one year	
Amounts owed to group undertakings and undertakings in which the company has a participating interest	41,588
Other creditors	6,747
	48,335

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.