
AMJOSA PARTNERSHIP (GP) LIMITED

UNAUDITED
FINANCIAL STATEMENTS
INFORMATION FOR FILING WITH THE REGISTRAR
FOR THE YEAR ENDED 31 MARCH 2018

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AMJOSA PARTNERSHIP (GP) LIMITED
REGISTERED NUMBER: 10043753

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	2018 £	2017 £
Fixed assets			
Investments	3	2,491	2,491
		<u>2,491</u>	<u>2,491</u>
Current assets			
Debtors: amounts falling due within one year	4	2	2,342
Cash at bank and in hand	5	3,710	-
		<u>3,712</u>	<u>2,342</u>
Creditors: amounts falling due within one year	6	(3,710)	(2,340)
		<u>2</u>	<u>2</u>
Net current assets		<u>2</u>	<u>2</u>
Total assets less current liabilities		<u>2,493</u>	<u>2,493</u>
Net assets		<u>2,493</u>	<u>2,493</u>
Capital and reserves			
Called up share capital		2	2
Capital contribution		2,491	2,491
		<u>2,493</u>	<u>2,493</u>

AMJOSA PARTNERSHIP (GP) LIMITED
REGISTERED NUMBER: 10043753

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2018

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 27 December 2018.

Jason Hood

Jason Hood
Director

The notes on pages 3 to 5 form part of these financial statements.

AMJOSA PARTNERSHIP (GP) LIMITED

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

1. General information

The Company is a private company limited by shares incorporated in England. It's registered address is Mills & Reeve LLP, 1 St James Court, Norwich, Norfolk, NR3 1RU.

The companies principal activity is to have control over Amjosa Limited through its control of the shares that Amjosa Limited Partnership own in Amjosa Limited

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Exemption from preparing consolidated financial statements

The Company, and the Group headed by it, qualify as small as set out in section 383 of the Companies Act 2006 and the parent and Group are considered eligible for the exemption to prepare consolidated accounts.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Interest income

Interest income is recognised in the Statement of comprehensive income using the effective interest method.

2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

AMJOSA PARTNERSHIP (GP) LIMITED

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

2. Accounting policies (continued)

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

3. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2017	2,491
At 31 March 2018	<u>2,491</u>
Net book value	
At 31 March 2018	<u>2,491</u>
At 31 March 2017	<u>2,491</u>

Amjosa Partnership (GP) Limited holds a 0.2% interest in Amjosa Limited Partnership. However, the LP is treated as a subsidiary due to Amjosa Partnership (GP) Limited having effective control due to the terms of the partnership agreement. Amjosa Limited Partnership has a controlling interest in Amjosa Limited.

During the year ended 5 April 2018 Amjosa Limited Partnership generated a loss of £xxx (2017: loss of £7,320) and at the year end the balance on member accounts was £xxxx (2017: £1,238,180). Copies of the accounts of Amjosa Limited Partnership for the year ended 5 April 2018 are to be appended to the accounts filed at Companies House.

AMJOSA PARTNERSHIP (GP) LIMITED

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

4. Debtors

	2018	2017
	£	£
Amounts owed by group undertakings	-	2,340
Called up share capital not paid	2	2
	<u>2</u>	<u>2,342</u>

5. Cash and cash equivalents

	2018	2017
	£	£
Cash at bank and in hand	3,710	-
	<u>3,710</u>	<u>-</u>

6. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Amounts owed to group undertakings	470	-
Accruals and deferred income	3,240	2,340
	<u>3,710</u>	<u>2,340</u>

7. Related party transactions

During the year, the company paid expenses of £4,046 (2017: £nil) and received income of £10,558 (2017: £nil) on behalf of its subsidiary, Amjosa Limited Partnership. The company charged its subsidiary £3,702 (2017: £2,340) for services provided in the year. At the year end the company owed the Amjosa Limited Partnership, £470 (2017: £2,340 owed from the subsidiary).

8. Controlling party

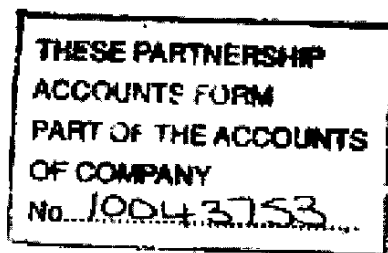
The ultimate controlling parties are Jason and Cheryl Hood by virtue of their shareholdings in the company.

AMJOSA LIMITED PARTNERSHIP

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2018



AMJOSA LIMITED PARTNERSHIP

INFORMATION

General Partner

Amjosa Partnership (GP) Limited

Registered office

Mills & Reeve LLP
1 St James Court
Norwich
Norfolk
NR3 1RU

Accountants

Smith & Williamson LLP
Onslow House
Onslow Street
Guildford
Surrey
GU1 4TL

AMJOSA LIMITED PARTNERSHIP

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AMJOSA LIMITED PARTNERSHIP

GENERAL PARTNER'S REPORT TO THE PARTNERS FOR THE YEAR ENDED 5 APRIL 2018

The General Partner presents its annual report together with the financial statements of Amjosa Limited Partnership (the "LP") for the year ended 5 April 2018.

Principal activities

The principal object of the LP is the making and managing of investments.

General Partner

Amjosa Partnership (GP) Limited was a General Partner of the LP throughout the period.

Statement of General Partner's Responsibilities in Respect of The Financial Statements

The General Partner is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law as applied to qualifying partnerships by the Partnerships (Accounts) Regulations 2008 requires the General Partner to prepare financial statements for each financial year. Under these regulations the General Partner has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under these regulations the General Partner must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the Partnership and of the profit or loss of the Partnership for that year.

In preparing these financial statements, the General Partner is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Partnership will continue in business.

The General Partner is responsible for keeping adequate accounting records that are sufficient to show and explain the Partnership's transactions, and disclose with reasonable accuracy at any time the financial position of the Partnership, and enable the General Partner to ensure that the financial statements comply with the Partnerships (Accounts) Regulations 2008. The General Partner is also responsible for safeguarding the assets of the Partnership and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small entities under Part 15 of the Companies Act 2006 as applied to qualifying partnerships by the Partnership (Accounts) Regulations 2008.

This report was approved by the partners on 27 December 2018 and signed on their behalf by:



Jason Hood
On behalf of
Amjosa Partnership (GP) Limited
General Partner

AMJOSA LIMITED PARTNERSHIP

ACCOUNTANTS' REPORT TO THE PARTNERS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF AMJOSA LIMITED PARTNERSHIP FOR THE YEAR ENDED 5 APRIL 2018

In order to assist you to fulfil your duties under the Companies Act 2006, as applied to Limited Partnerships, we have prepared for your approval the financial statements of Amjosa Limited Partnership for the period ended 5 April 2018 which comprise the Profit and loss account, the Balance sheet, the Statement of Changes in Equity and the related notes from the LP's accounting records and from information and explanations you have given us.

We are subject to the ethical and other professional requirements of the Institute of Chartered Accountants in England and Wales (ICAEW), which are detailed at icaew.com/regulations.

It is your duty to ensure that Amjosa Limited Partnership has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of Amjosa Limited Partnership. You consider that Amjosa Limited Partnership is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or review of the financial statements of Amjosa Limited Partnership. 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 financial statements.

Use of this report

This report is made solely to the partners in accordance with the terms of our engagement letter dated 22 June 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Amjosa Limited Partnership and state those matters that we have agreed to state to the partners in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Amjosa Limited Partnership and its partners for our work or for this report.



Smith & Williamson LLP

Accountants

Onslow House
Onslow Street
Guildford
GU1 4TL

Date:
27 December 2018

AMJOSA LIMITED PARTNERSHIP

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2018**

	Year ended 5 April 2018 £	Period ended 5 April 2017 £
Administrative expenses	(11,828)	(7,320)
Operating loss	(11,828)	(7,320)
Loss and total comprehensive loss for the year	<u>(11,828)</u>	<u>(7,320)</u>

The notes on pages 7 to 9 form part of these financial statements.

AMJOSA LIMITED PARTNERSHIP
REGISTERED NUMBER: LP017505

BALANCE SHEET
AS AT 5 APRIL 2018

	2018 £	2017 £
Fixed assets		
Investments	1,245,500	1,245,500
	<u>1,245,500</u>	<u>1,245,500</u>
Current assets		
Debtors : Amounts due within one year	470	-
Creditors: Amounts falling due within one year	(4,080)	(7,320)
Net current liabilities	<u>(3,610)</u>	<u>(7,320)</u>
Total assets less current liabilities	<u>1,241,890</u>	<u>1,238,180</u>
Net assets	<u><u>1,241,890</u></u>	<u><u>1,238,180</u></u>
Represented by:		
Profit and loss account	(19,148)	(7,320)
Partners' Capital	1,261,038	1,245,500
Total Partners Interests	<u><u>1,241,890</u></u>	<u><u>1,238,180</u></u>

The General Partner is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 as applied to qualifying partnerships by the Partnerships (Accounts) Regulations 2008 relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The General Partner acknowledges his responsibility for:

- i. ensuring that the partnership keeps proper accounting records which comply with section 386 of the Act, and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the partnership as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the qualifying partnership.

AMJOSA LIMITED PARTNERSHIP
REGISTERED NUMBER: LP017505

BALANCE SHEET (CONTINUED)
AS AT 5 APRIL 2018

These financial statements have been prepared in accordance with the special provision for small entities under Part 15 of the Companies Act 2006 as applied to qualifying partnerships by the Partnerships (Accounts) Regulations 2008.

The financial statements were approved by the General Partner on 27 December 2018.



Jason Hood
On behalf of
Amjosa Partnership (GP) Limited
General Partner

The notes on pages 7 to 9 form part of these financial statements.

AMJOSA LIMITED PARTNERSHIP

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 5 APRIL 2018**

	Partners' capital £	Profit and loss reserve £	Total £
Balance at 6 April 2017	1,245,500	(7,320)	1,238,180
Loss for the year	-	(11,828)	11,828)
Amounts introduced by partners	15,538	-	15,538
Balance at 5 April 2018	<u>1,261,038</u>	<u>(19,148)</u>	<u>1,241,890</u>
At Incorporation	-	-	-
Loss for the period	-	(7,320)	(7,320)
Amounts introduced by partners	1,245,500	-	1,245,500
Balance at 5 April 2017	<u>1,245,500</u>	<u>(7,320)</u>	<u>1,238,180</u>

AMJOSA LIMITED PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2018

1. General information

The LP is registered in England and its registered address is Mills & Reeve LLP, 1 St James Court, Norwich, Norfolk, NR3 1RU.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 Financial instruments

The LP only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2.4 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Fixed assets

Unlisted investments

Cost or valuation

As at 5 April 2017 and 5 April 2018

1,245,500

Net book value

As at 5 April 2017 and 5 April 2018

1,245,500

AMJOSA LIMITED PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2018**

3. Fixed asset investments (continued)

The following were subsidiary undertakings of the LP:

Subsidiary undertakings

Name	Principal activity
Amjosa Limited	Investment activities

The aggregate of the share capital and reserves as at 5 April 2018 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Share Capital and reserves : £2,483,910

Profit for the year : £78,281

4. Debtors: Amounts falling due within one year

	2018 £	2017 £
Amounts due from group companies	470	-
	<u>470</u>	<u>-</u>

5. Creditors: Amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	4,080	7,320
	<u>4,080</u>	<u>7,320</u>

6. Controlling party

The parent entity is Amjosa Partnership (GP) Limited by virtue of its control over the capital contributions to the LP. The ultimate controlling parties are Jason and Cheryl Hood.

AMJOSA LIMITED PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2018**

7. Related party transactions

During the year the parent company, Amjosa Partnership (GP) Limited, paid expenses of £4,046 (2017: £nil) and received income of £10,558 (2017: £nil) on behalf of the company. The parent company charged the company £3,702 (2017: £2,340) for services provided in the year. At the year end, Amjosa Partnership (GP) Limited owed the company £470 (2017: £2,340 owed from the company).

The LP has not prepared financial statements consolidating the results of its investment in Amjosa Limited on the grounds that it is a small group. The financial statements therefore provide information about the LP and not its group.