

**REGISTERED NUMBER: 04484504 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2018**

**FOR**

**ANDREW JOSS LIMITED**

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**for the Year Ended 30 April 2018**

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**ANDREW JOSS LIMITED**  
**COMPANY INFORMATION**  
**for the Year Ended 30 April 2018**

**DIRECTORS:** D.A. Joss  
J.E.W. Joss

**SECRETARY:** D.A. Joss

**REGISTERED OFFICE:** High Wotton  
Wotton Lane  
Lympstone  
Exmouth  
Devon  
EX8 5AY

**REGISTERED NUMBER:** 04484504 (England and Wales)

**ACCOUNTANTS:** Kingscott Dix (Cheltenham) Limited  
Chartered Accountants  
Malvern View Business Park  
Stella Way  
Bishops Cleeve  
Cheltenham  
Gloucestershire  
GL52 7DQ

**BALANCE SHEET**  
**30 April 2018**

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Intangible assets	4	8,000	8,800
Tangible assets	5	<u>556</u>	<u>654</u>
		<u>8,556</u>	<u>9,454</u>
<b>CURRENT ASSETS</b>			
Debtors	6	2,598	869
Cash at bank		<u>15,681</u>	<u>15,238</u>
		18,279	16,107
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(34,456)</u>	<u>(21,835)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(16,177)</u>	<u>(5,728)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(7,621)</u>	<u>3,726</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1,000	1,000
Retained earnings		<u>(8,621)</u>	<u>2,726</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(7,621)</u>	<u>3,726</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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)

**BALANCE SHEET - continued**  
**30 April 2018**

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 Profit and loss account has not been delivered.

The financial statements were approved by the Board of Directors on 22 January 2019 and were signed on its behalf by:

D.A. Joss - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 April 2018**

**1. STATUTORY INFORMATION**

Andrew Joss 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. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Significant judgements and estimates**

The directors are of the opinion that no significant judgements or estimations have been used in preparing the financial statements.

**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 2003, is being amortised evenly over its estimated useful life of twenty five 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	- 15% on reducing balance
Computer equipment	- 33% on cost

**Financial instruments**

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and loss account, 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 30 April 2018**

2. **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.

3. **EMPLOYEES AND DIRECTORS**

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

4. **INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1 May 2017	
and 30 April 2018	<b><u>20,000</u></b>
<b>AMORTISATION</b>	
At 1 May 2017	<b>11,200</b>
Charge for year	<b><u>800</u></b>
At 30 April 2018	<b><u>12,000</u></b>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<b><u>8,000</u></b>
At 30 April 2017	<b><u>8,800</u></b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 April 2018**

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 May 2017 and 30 April 2018	<u>1,131</u>	<u>6,061</u>	<u>7,192</u>
<b>DEPRECIATION</b>			
At 1 May 2017	477	6,061	6,538
Charge for year	<u>98</u>	<u>-</u>	<u>98</u>
At 30 April 2018	<u>575</u>	<u>6,061</u>	<u>6,636</u>
<b>NET BOOK VALUE</b>			
At 30 April 2018	<u>556</u>	<u>-</u>	<u>556</u>
At 30 April 2017	<u>654</u>	<u>-</u>	<u>654</u>

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

	<b>2018 £</b>	<b>2017 £</b>
Other debtors	<u>2,598</u>	<u>869</u>

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

	<b>2018 £</b>	<b>2017 £</b>
Tax	-	3,796
Social security and other taxes	1,114	-
Directors' current accounts	29,722	16,239
Accrued expenses	<u>3,620</u>	<u>1,800</u>
	<u>34,456</u>	<u>21,835</u>



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.