

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30 September 2017
for
Jonathan Barr Associates Limited

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for the Year Ended 30 September 2017**

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Jonathan Barr Associates Limited

Company Information
for the Year Ended 30 September 2017

DIRECTORS:

J M Barr
Mrs N J Barr

REGISTERED OFFICE:

6 Dyer Road
Wokingham
Berkshire
RG40 5PG

REGISTERED NUMBER:

09239884 (England and Wales)

ACCOUNTANTS:

Peter Upton
Bridge House
2 Bridge Avenue
Maidenhead
Berkshire
SL6 1RR

Report of the Directors
for the Year Ended 30 September 2017

The directors present their report with the financial statements of the company for the year ended 30 September 2017.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of consultancy.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2016 to the date of this report.

J M Barr
Mrs N J Barr

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

J M Barr - Director

18 January 2018

Jonathan Barr Associates Limited (Registered number: 09239884)

Income Statement
for the Year Ended 30 September 2017

	Notes	30.9.17 £	30.9.16 £
TURNOVER		217,987	190,752
Administrative expenses		<u>40,577</u>	<u>39,675</u>
OPERATING PROFIT	4	<u>177,410</u>	<u>151,077</u>
Interest receivable and similar income		<u>10</u>	<u>9</u>
PROFIT BEFORE TAXATION		<u>177,420</u>	<u>151,086</u>
Tax on profit	5	<u>34,506</u>	<u>30,217</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>142,914</u></u>	<u><u>120,869</u></u>

The notes form part of these financial statements

Balance Sheet
30 September 2017

	Notes	30.9.17 £	£	30.9.16 £	£
FIXED ASSETS					
Tangible assets	6		3,195		1,573
CURRENT ASSETS					
Debtors	7	29,061		22,330	
Cash at bank		<u>82,184</u>		<u>75,152</u>	
		111,245		97,482	
CREDITORS					
Amounts falling due within one year	8	<u>47,912</u>		<u>38,419</u>	
NET CURRENT ASSETS			<u>63,333</u>		<u>59,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			66,528		60,636
PROVISIONS FOR LIABILITIES			<u>543</u>		<u>315</u>
NET ASSETS			<u>65,985</u>		<u>60,321</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		<u>65,885</u>		<u>60,221</u>
SHAREHOLDERS' FUNDS			<u>65,985</u>		<u>60,321</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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 September 2017

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 18 January 2018 and were signed on its behalf by:

J M Barr - Director

Notes to the Financial Statements
for the Year Ended 30 September 2017

1. STATUTORY INFORMATION

Jonathan Barr Associates 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.

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

Financial instruments

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

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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2017

3. EMPLOYEES AND DIRECTORS

The average monthly number of employees during the year was 2 (2016 - 2) .

4. OPERATING PROFIT

The operating profit is stated after charging:

	30.9.17	30.9.16
	£	£
Depreciation - owned assets	<u>2,136</u>	<u>1,124</u>

5. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	30.9.17	30.9.16
	£	£
Current tax:		
UK corporation tax	34,278	30,172
Deferred tax	228	45
Tax on profit	<u>34,506</u>	<u>30,217</u>

UK corporation tax has been charged at 20% .

Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	30.9.17	30.9.16
	£	£
Profit before tax	<u>177,420</u>	<u>151,086</u>
Profit multiplied by the standard rate of corporation tax in the UK of 20% (2016 - 20%)	35,484	30,217
Effects of:		
Expenses not deductible for tax purposes	427	225
Capital allowances in excess of depreciation	(752)	(270)
Change in rate of tax	(881)	-
Deferred tax	228	45
Total tax charge	<u>34,506</u>	<u>30,217</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2017**

6. TANGIBLE FIXED ASSETS

	Office & sundry equipment £
COST	
At 1 October 2016	3,371
Additions	3,758
At 30 September 2017	<u>7,129</u>
DEPRECIATION	
At 1 October 2016	1,798
Charge for year	2,136
At 30 September 2017	<u>3,934</u>
NET BOOK VALUE	
At 30 September 2017	<u>3,195</u>
At 30 September 2016	<u>1,573</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.17	30.9.16
	£	£
Trade debtors	29,033	22,330
Other debtors	28	-
	<u>29,061</u>	<u>22,330</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.17	30.9.16
	£	£
Tax	34,278	30,172
Social security and other taxes	90	28
VAT	10,849	6,904
Directors' current accounts	1,625	245
Accrued expenses	1,070	1,070
	<u>47,912</u>	<u>38,419</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.9.17	30.9.16
		value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2017

10. **RESERVES**

	Retained earnings £
At 1 October 2016	60,221
Profit for the year	142,914
Dividends	<u>(137,250)</u>
At 30 September 2017	<u>65,885</u>

11. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is J M Barr.

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.