

**JACKSON-MOORE ASSOCIATES LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Jackson-Moore Associates LLP
Unaudited Financial Statements
For The Year Ended 31 December 2019

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

Jackson-Moore Associates LLP
Balance Sheet
As at 31 December 2019

Registered number: OC333744

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		39,009		47,011
			39,009		47,011
CURRENT ASSETS					
Debtors	4	21,419		56,183	
Cash at bank and in hand		48,066		5,829	
		69,485		62,012	
Creditors: Amounts Falling Due Within One Year	5	(108,471)		(97,774)	
NET CURRENT ASSETS (LIABILITIES)			(38,986)		(35,762)
TOTAL ASSETS LESS CURRENT LIABILITIES			23		11,249
NET ASSETS ATTRIBUTABLE TO MEMBERS			23		11,249
REPRESENTED BY:					
Loans and other debts due to members within one year					
Other amounts		23		11,249	
			23		11,249
			23		11,249
TOTAL MEMBERS' INTEREST					
Loans and other debts due to members within one year			23		11,249
			23		11,249

Jackson-Moore Associates LLP
Balance Sheet (continued)
As at 31 December 2019

For the year ending 31 December 2019 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 applicable to LLP's subject to the small LLPs regime.)

Member's responsibilities:

- The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to LLPs) with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.
- The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

On behalf of the members

Mr Tim Mack

Partner

28/09/2020

The notes on pages 3 to 4 form part of these financial statements.

Jackson-Moore Associates LLP
Notes to the Financial Statements
For The Year Ended 31 December 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2018 (SORP) and the Companies Act 2006 (as applied to LLPs).

The financial statements are prepared in sterling which is the functional currency of the LLP.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	Considered an appreciating asset
Plant & Machinery	25% Reducing balance

2. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2018: 2)

Jackson-Moore Associates LLP
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2019

3. Tangible Assets

	Land & Property		
	Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 January 2019	15,000	107,064	122,064
As at 31 December 2019	15,000	107,064	122,064
Depreciation			
As at 1 January 2019	-	75,053	75,053
Provided during the period	-	8,002	8,002
As at 31 December 2019	-	83,055	83,055
Net Book Value			
As at 31 December 2019	15,000	24,009	39,009
As at 1 January 2019	15,000	32,011	47,011

4. Debtors

	2019	2018
	£	£
Due within one year		
Trade debtors	18,190	41,196
VAT	3,229	14,987
	21,419	56,183

5. Creditors: Amounts Falling Due Within One Year

	2019	2018
	£	£
Trade creditors	106,971	96,894
Other taxes and social security	127	-
Other creditors	1,373	880
	108,471	97,774

6. General Information

Jackson-Moore Associates LLP is a limited liability partnership, incorporated in England & Wales, registered number OC333744 . The Registered Office is The Barn, Priory Park, Blackham Court, Beech Green Lane, Withyham, East Sussex, TN7 4DB.

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.