

**JNM Consultancy Ltd Filleted
Accounts Cover**

JNM Consultancy Ltd

Company No. 08018537

Information for Filing with The Registrar

05 April 2023

JNM Consultancy Ltd Directors**Report Registrar**

The Director presents his report and the accounts for the year ended 5 April 2023.

Principal activities

The principal activity of the company during the year under review was Chartered Surveying Consultancy Services.

Director

The Director who served at any time during the year was as follows:

J. Bunting

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Bunting

Director

08 December 2023

JNM Consultancy Ltd Balance Sheet

Registrar

at 5 April 2023

Company No. 08018537

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	23,378	32,105
		<u>23,378</u>	<u>32,105</u>
Current assets			
Debtors	5	32,888	81,773
Cash at bank and in hand		17,334	16,347
		<u>50,222</u>	<u>98,120</u>
Creditors: Amount falling due within one year	6	(52,040)	(80,420)
Net current (liabilities)/assets		<u>(1,818)</u>	<u>17,700</u>
Total assets less current liabilities		21,560	49,805
Creditors: Amounts falling due after more than one year	7	(19,164)	(26,350)
Net assets		<u>2,396</u>	<u>23,455</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account	8	2,395	23,454
		<u>2,396</u>	<u>23,455</u>
Total equity		<u>2,396</u>	<u>23,455</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 5 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the 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 accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 08 December 2023

And signed on its behalf by:

J. Bunting

Director

08 December 2023

**JNM Consultancy Ltd Notes to the
Accounts Registrar
for the year ended 5 April 2023**

1 General information

Its registered number is: 08018537

Its registered office is:

5 Vicarage Road

Coopersale

Epping

CM16 7RB

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other 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.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2023 Number	2022 Number
The average monthly number of employees (including directors) during the year was:	2	2

4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 6 April 2022	32,337	2,570	34,907
At 5 April 2023	32,337	2,570	34,907
Depreciation			
At 6 April 2022	2,695	107	2,802
Charge for the year	8,084	643	8,727
At 5 April 2023	10,779	750	11,529
Net book values			
At 5 April 2023	21,558	1,820	23,378
At 5 April 2022	29,642	2,463	32,105

5 Debtors

	2023 £	2022 £
Trade debtors	30,000	70,000
Corporation tax recoverable	2,888	2,888
Loans to directors	-	8,885
	32,888	81,773

6 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Corporation tax	12,359	28,615
Other taxes and social security	2,896	2,471
Other creditors	35,772	48,321
Accruals and deferred income	1,013	1,013
	<u>52,040</u>	<u>80,420</u>

7 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Obligations under finance lease and hire purchase contracts	19,164	26,350
	<u>19,164</u>	<u>26,350</u>

8 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

9 Dividends

	2023	2022
	£	£
Dividends for the period:		
Dividends paid in the period	75,000	101,000
	<u>75,000</u>	<u>101,000</u>
Dividends by type:		
Equity dividends	75,000	101,000
	<u>75,000</u>	<u>101,000</u>

10 Advances and credits to directors

Included within Other debtors are the following loans to directors:

Director	Description	At 6 April 2022	Advanced	Repaid	At 5 April 2023
		£	£	£	£
J. Bunting	Short Term Loan	8,885	-	-	8,885
		<u>8,885</u>	<u>-</u>	<u>-</u>	<u>8,885</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.