

Registered number
10054905

JHJW Consulting Limited

Filleled Accounts

31 March 2023

JHJW Consulting Limited**Registered number:** 10054905**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	170,813	146,944
Current assets			
Debtors	4	19,497	20,571
Cash at bank and in hand		4,000	9,548
		<u>23,497</u>	<u>30,119</u>
Creditors: amounts falling due within one year	5	(30,610)	(28,716)
Net current (liabilities)/assets		<u>(7,113)</u>	<u>1,403</u>
Total assets less current liabilities		<u>163,700</u>	<u>148,347</u>
Creditors: amounts falling due after more than one year	6	(13,500)	(19,500)
Net assets		<u>150,200</u>	<u>128,847</u>
Capital and reserves			
Called up share capital		200	100
Profit and loss account		150,000	128,747
Shareholders' funds		<u>150,200</u>	<u>128,847</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

J Hathorn

Director

Approved by the board on 14 November 2023

JHJW Consulting Limited
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Plant and machinery	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Current tax liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit

will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 April 2022	118,228	68,616	186,844
Additions	-	46,106	46,106
At 31 March 2023	<u>118,228</u>	<u>114,722</u>	<u>232,950</u>
Depreciation			
At 1 April 2022	7,294	32,606	39,900
Charge for the year	2,364	19,873	22,237
At 31 March 2023	<u>9,658</u>	<u>52,479</u>	<u>62,137</u>
Net book value			
At 31 March 2023	<u>108,570</u>	<u>62,243</u>	<u>170,813</u>
At 31 March 2022	110,934	36,010	146,944

4 Debtors	2023	2022
	£	£
Trade debtors	5,750	14,250
Other debtors	13,747	6,321
	<u>19,497</u>	<u>20,571</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£

Bank loans and overdrafts	6,000	6,000
Trade creditors	12,282	19,910
Taxation and social security costs	1,697	2,618
Other creditors	10,631	188
	<u>30,610</u>	<u>28,716</u>

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans	<u>13,500</u>	<u>19,500</u>

7 Controlling party

The company is controlled by J Hathorn.

8 Other information

JHJW Consulting Limited is a private company limited by shares and incorporated in England.
Its registered office is:

Flexford House
South Sway Lane
Sway
Lymington
SO41 6DP

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.