

REGISTERED NUMBER: 03230487 (England and Wales)

UNAUDITED CESSATION FINANCIAL STATEMENTS

FOR THE PERIOD

1 OCTOBER 2017 TO 31 JANUARY 2019

FOR

J M ROUSE CONSULTING LTD

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FOR THE PERIOD 1 OCTOBER 2017 TO 31 JANUARY 2019**

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J M ROUSE CONSULTING LTD

**COMPANY INFORMATION
FOR THE PERIOD 1 OCTOBER 2017 TO 31 JANUARY 2019**

DIRECTOR: J M Rouse

REGISTERED OFFICE: 35 Applecross Close
Rochester
Kent
ME1 1SQ

REGISTERED NUMBER: 03230487 (England and Wales)

ACCOUNTANTS: Williams Giles Professional Services Ltd
Chartered Accountants
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

**BALANCE SHEET
31 JANUARY 2019**

	Notes	2019 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		-		3,883
CURRENT ASSETS					
Stocks		-		6,724	
Debtors	5	50		20,618	
Cash at bank and in hand		<u>38,770</u>		<u>71,897</u>	
		38,820		99,239	
CREDITORS					
Amounts falling due within one year	6	<u>565</u>		<u>29,490</u>	
NET CURRENT ASSETS			<u>38,255</u>		<u>69,749</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>38,255</u>		<u>73,632</u>
CAPITAL AND RESERVES					
Called up share capital			20		20
Retained earnings			<u>38,235</u>		<u>73,612</u>
			<u>38,255</u>		<u>73,632</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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)

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 Income Statement has not been delivered.

The financial statements were approved by the director on 23 April 2019 and were signed by:

J M Rouse - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 OCTOBER 2017 TO 31 JANUARY 2019**

1. STATUTORY INFORMATION

J M Rouse Consulting Ltd 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover from the rendering of computer support 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.

Tangible fixed assets

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

Computer equipment - 25% on reducing balance

Inventories

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial assets - trade and other debtors are basic financial instruments and debt instruments measured at fair value through the Income Statement and are measured subsequently at amortised cost. Prepayments are not financial instruments.

Cash comprises cash at bank, in hand and short term deposits with an original maturity date of three months or less. Cash at bank is measured at face value.

Financial liabilities - trade creditors and other creditors are measured initially at fair value through the Income Statement and are measured subsequently at amortised cost.

Taxation

Taxation for the period 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 period 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 PERIOD 1 OCTOBER 2017 TO 31 JANUARY 2019

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 5 (2017 - 6) .

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2017	84,582
Additions	332
Disposals	(84,914)
At 31 January 2019	-
DEPRECIATION	
At 1 October 2017	80,699
Eliminated on disposal	(80,699)
At 31 January 2019	-
NET BOOK VALUE	
At 31 January 2019	-
At 30 September 2017	3,883

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2017 £
Trade debtors	-	18,859
Other debtors	50	1,759
	<u>50</u>	<u>20,618</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2017 £
Trade creditors	-	1,016
Taxation and social security	565	10,999
Other creditors	-	17,475
	<u>565</u>	<u>29,490</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2017 TO 31 JANUARY 2019

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 January 2019 and the year ended 30 September 2017:

	2019 £	2017 £
J M Rouse		
Balance outstanding at start of period	-	-
Amounts advanced	50	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>50</u>	<u>-</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.