

JDS CONSULTANCY LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

	Page
Company Information	1
Balance Sheet	2 to 3
Notes to the Financial Statements	4 to 7

JDS CONSULTANCY LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2021**

DIRECTOR: J D Sheppard

SECRETARY: Mrs D Sheppard

REGISTERED OFFICE: Gorse Cottage
New Lydd Road
Camber
East Sussex
TN31 7QS

REGISTERED NUMBER: 04194293 (England and Wales)

ACCOUNTANTS: Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

BALANCE SHEET
30 APRIL 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		516		1,044
Investments	5		<u>84,315</u>		<u>84,514</u>
			84,831		85,558
CURRENT ASSETS					
Debtors	6	565,951		604,340	
Cash at bank		<u>90,574</u>		<u>24,730</u>	
		656,525		629,070	
CREDITORS					
Amounts falling due within one year	7	<u>43,663</u>		<u>15,362</u>	
NET CURRENT ASSETS			612,862		613,708
TOTAL ASSETS LESS CURRENT LIABILITIES			697,693		699,266
CREDITORS					
Amounts falling due after more than one year	8		(20,416)		-
PROVISIONS FOR LIABILITIES			(98)		(198)
NET ASSETS			677,179		699,068
CAPITAL AND RESERVES					
Called up share capital	9		50		50
Retained earnings			<u>677,129</u>		<u>699,018</u>
SHAREHOLDERS' FUNDS			677,179		699,068

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

BALANCE SHEET - continued
30 APRIL 2021

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 27 January 2022 and were signed by:

J D Sheppard - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

1. STATUTORY INFORMATION

JDS Consultancy 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 as modified by the revaluation of certain assets.

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.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Government grants

Grant income has been recognised under the performance model.

Grants that do not specify any future performance-related conditions are recorded when the grant proceeds are received or receivable. Any grant that imposes specified future performance-related conditions is recognised only when the performance-related conditions are met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

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 APRIL 2021

2. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2020 - 2) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 May 2020			
and 30 April 2021	<u>300</u>	<u>2,722</u>	<u>3,022</u>
DEPRECIATION			
At 1 May 2020	300	1,678	1,978
Charge for year	-	528	528
At 30 April 2021	<u>300</u>	<u>2,206</u>	<u>2,506</u>
NET BOOK VALUE			
At 30 April 2021	-	516	516
At 30 April 2020	-	<u>1,044</u>	<u>1,044</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Interest in joint venture £	Other investments £	Totals £
COST OR VALUATION				
At 1 May 2020	3	78,310	6,201	84,514
Additions	-	-	(1)	(1)
Revaluations	-	-	(198)	(198)
At 30 April 2021	<u>3</u>	<u>78,310</u>	<u>6,002</u>	<u>84,315</u>
NET BOOK VALUE				
At 30 April 2021	<u>3</u>	<u>78,310</u>	<u>6,002</u>	<u>84,315</u>
At 30 April 2020	<u>3</u>	<u>78,310</u>	<u>6,201</u>	<u>84,514</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 20215. **FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 30 April 2021 is represented by:

	Shares in group undertakings £	Interest in joint venture £	Other investments £	Totals £
Valuation in 2017	-	-	1,098	1,098
Valuation in 2018	-	-	601	601
Valuation in 2019	-	-	(292)	(292)
Valuation in 2020	-	(26,104)	(6,456)	(32,560)
Valuation in 2021	-	-	(44)	(44)
Cost	<u>3</u>	<u>104,414</u>	<u>11,095</u>	<u>115,512</u>
	<u>3</u>	<u>78,310</u>	<u>6,002</u>	<u>84,315</u>

6. **DEBTORS**

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	68,434	63,982
Other debtors	<u>250,000</u>	<u>299,855</u>
	<u>318,434</u>	<u>363,837</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>247,517</u>	<u>240,503</u>
Aggregate amounts	<u>565,951</u>	<u>604,340</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Bank loans and overdrafts	12,989	-
Taxation and social security	3,093	7,420
Other creditors	<u>27,581</u>	<u>7,942</u>
	<u>43,663</u>	<u>15,362</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Bank loans	<u>20,416</u>	-
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>416</u>	-

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021

9. **CALLED UP SHARE CAPITAL**

Allotted and issued:

Number: Class:

Nominal
value:
£1

2021
£
50

2020
£
50

50 Ordinary shares

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.