Registered number
08105735

JAMIESON ALEXANDER LIMITED

Filleted Accounts

31 October 2019

JAMIESON ALEXANDER LIMITED

Registered number: 08105735

Balance Sheet

as at 31 October 2019

	Notes		2019		2018
			£		£
Fixed assets					
Tangible assets	3		3,947		5,972
Current assets					
Debtors	4	416,013		342,054	
Creditors: amounts falling due within one year	5	(216,984)		(152,808)	
Net current assets			199,029		189,246
Total assets less current liabilities			202,976		195,218
Provisions for liabilities			(790)		(1,194)
Net assets			202,186		194,024
Capital and reserves					
Called up share capital			13		13
Profit and loss account			202,173		194,011
Shareholders' funds			202,186		194,024

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.

Alexander James Pappin

Director

Approved by the board on 15 June 2020

JAMIESON ALEXANDER LIMITED

Notes to the Accounts

for the year ended 31 October 2019

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 sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 4 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, 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. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that

are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and 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.

Pensions

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

2 Employees

	2019 Number	2018 Number
Average number of persons employed by the company	13	11

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 November 2018	21,250
Additions	1,626
Disposals	(2,567)
At 31 October 2019	20,309
Depreciation	
At 1 November 2018	15,278
Charge for the year	3,576
On disposals	(2,492)
At 31 October 2019	16,362
Net book value	
At 31 October 2019	3,947
At 31 October 2018	5,972

4 Debtors

	2019 £	2018 £
Trade debtors	374,763	302,214
Other debtors	41,250	39,840
	416,013	342,054

5 Creditors: amounts falling due within one year	2019	2018
	£	£
Bank loans and overdrafts	38,414	5,966
Trade creditors	24,794	28,149
Taxation and social security costs	122,873	111,813
Other creditors	30,903	6,880
	216,984	152,808

6 Other information

JAMIESON ALEXANDER LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

Temple Chambers

3-7 Temple Avenue

London

England

EC4Y 0DB

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.