REGISTERED NUMBER: 08644747 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2017

for

Japeoh Ltd

Contents of the Financial Statements
for the Year Ended 31 December 2017

Company Information
for the Year Ended 31 December 2017

DIRECTORS:	Mr R J Featherstone Mrs S J Featherstone
REGISTERED OFFICE:	Evolution House Iceni Court Delft Way Norwich Norfolk NR6 6BB
REGISTERED NUMBER:	08644747 (England and Wales)
ACCOUNTANTS:	Farnell Clarke Limited Evolution House Delft Way Norwich Airport Norwich Norfolk NR6 6BB

Statement of Financial Position
31 December 2017

	Notes	31.12.17 £	£	31.12.16 £	£
FIXED ASSETS					
Property, plant and equipment	4		8,550		14,000
CURRENT ASSETS					
Debtors	5	826		10,026	
Cash at bank		19,680		39,656	
		20,506		49,682	
CREDITORS					
Amounts falling due within one year	6	17,488		32,158	
NET CURRENT ASSETS			3,018		17,524
TOTAL ASSETS LESS CURRENT LIABILITIES			11,568		31,524
PROVISIONS FOR LIABILITIES			1,624		2,660
NET ASSETS			9,944		28,864
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings			9,844		28,764
SHAREHOLDERS' FUNDS			9,944		28,864

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

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 Board of Directors on 3 June 2018 and were signed on its behalf by:

Mr R J Featherstone - Director

1. STATUTORY INFORMATION

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

Turnover
Revenue 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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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 year was NIL (2016 - NIL).

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4. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery	Computer equipment	Totals
	£	£	£
COST			
At 1 January 2017	12,345	8,278	20,623
Disposals	-	(3,126)	(3,126)
At 31 December 2017	12,345	5,152	17,497
DEPRECIATION			
At 1 January 2017	1,468	5,155	6,623
Charge for year	2,720	1,743	4,463
Eliminated on disposal	-	(2,139)	(2,139)
At 31 December 2017	4,188	4,759	8,947
NET BOOK VALUE			
At 31 December 2017	8,157	393	8,550
At 31 December 2016	10,877	3,123	14,000

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17	31.12.16
	£	£
Trade debtors	-	9,216
Prepayments	826	810
	826	10,026

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17	31.12.16
	£	£
Trade creditors	60	14
Tax	12,688	19,804
VAT	4,153	10,760
Directors' current accounts	587	1,580
	17,488	32,158

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.17	31.12.16
			£	£
50	Ordinary A	£1	50	50
50	Ordinary B	£1	50	50
			100	100

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £68,200 (2016 - £75,491) were paid to the directors .

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9. **ULTIMATE CONTROLLING PARTY**

By way of their equal shareholding Mr and Mrs Featherstone have joint control of the company.