

Journal Editions Limited

trading as Provocateur Press

Unaudited Abbreviated Accounts

for the Period from 18 September 2015 to 30 September 2016

Balance Accounts Limited
Chartered Certified Accountants
28 Brock Street
Bath
BA1 2LN

Journal Editions Limited
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Journal Editions Limited
trading as Provocateur Press
(Registration number: 09783505)
Abbreviated Balance Sheet at 30 September 2016

	Note	30 September 2016 £
Current assets		
Stocks		44,371
Debtors		18,307
Cash at bank and in hand		<u>37,089</u>
		99,767
Creditors: Amounts falling due within one year		<u>(110,930)</u>
Net liabilities		<u>(11,163)</u>
Capital and reserves		
Profit and loss account		<u>(11,163)</u>
Shareholders' deficit		<u>(11,163)</u>

For the year ending 30 September 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 16 June 2017 and signed on its behalf by:

.....
Mr Keith Alan Lunt
Director

.....
Mr Martin Webster
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

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Notes to the Abbreviated Accounts for the Period from 18 September 2015 to 30 September 2016

..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

At the balance sheet date the company had net liabilities of £11,163. It was therefore necessary to consider whether the going concern basis was appropriate.

The directors have confirmed their continued support of the business allowing it to meet its liabilities as they fall due. Therefore, the financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

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Notes to the Abbreviated Accounts for the Period from 18 September 2015 to 30 September 2016
..... *continued*

2 Share capital

Allotted, called up and fully paid shares

			30 September 2016	
			No.	£
A Ordinary shares of	£0.01	each	2	0.02
			2	0.02
N e w	S h a r e s		A l l o t t e d	

During the year 2 A Ordinary Shares having an aggregate nominal value of £0.02 were allotted for an aggregate consideration of £0.02. These shares were issued on incorporation.

Note: the shares do not show on the balance sheet due to the aggregate nominal value being lower than £1.

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