

Unaudited Financial Statements
for the Period 17 March 2016 to 31 March 2017
for
Rj & J Management Limited

Contents of the Financial Statements
for the Period 17 March 2016 to 31 March 2017

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

DIRECTOR:

Ms R Sterckx

REGISTERED OFFICE:

Blinkbonny
Fraser Street
Beauly
IV4 7DW

REGISTERED NUMBER:

SC529973 (Scotland)

ACCOUNTANTS:

Equiom (Scotland)
15a Harbour Road
Inverness
INVERNESS-SHIRE
IV1 1SY

Balance Sheet
31 March 2017

	Notes	£
FIXED ASSETS		
Tangible assets	4	5,658
CURRENT ASSETS		
Stocks		9,000
Debtors	5	4,750
Cash at bank and in hand		<u>12,235</u>
		25,985
CREDITORS		
Amounts falling due within one year	6	<u>(61,200)</u>
NET CURRENT LIABILITIES		<u>(35,215)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(29,557)
CREDITORS		
Amounts falling due after more than one year	7	<u>(10,774)</u>
NET LIABILITIES		<u>(40,331)</u>
RESERVES		
Retained earnings		<u>(40,331)</u>
		<u>(40,331)</u>

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

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

The director acknowledges her 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 15 December 2017 and were signed by:

Ms R Sterckx - Director

Notes to the Financial Statements
for the Period 17 March 2016 to 31 March 2017

1. **STATUTORY INFORMATION**

Rj & J Management Limited is a private company, limited by shares, registered in Scotland. 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.

The financial statements have been prepared on a going concern basis as, in the opinion of the director, she will be able to advance the company funds to ensure amounts outstanding to third party creditors are met as they fall due. The director confirms that she will defer repayment of the balance owed to her in favour of other creditors for a period of at least 12 months from the date of approval of the financial statements.

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.
Plant and machinery etc - 33% straight line, 20% straight line and 15% straight line

Stocks

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 16 .

Notes to the Financial Statements - continued
for the Period 17 March 2016 to 31 March 2017

4. **TANGIBLE FIXED ASSETS**

Plant and
machinery
etc
£

COST

Additions

6,190

At 31 March 2017

6,190

DEPRECIATION

Charge for period

532

At 31 March 2017

532

NET BOOK VALUE

At 31 March 2017

5,658

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

£

Trade debtors

4,750

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

£

Bank loans and overdrafts

6,632

Trade creditors

8,793

Taxation and social security

33,985

Other creditors

11,790

61,200

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

£

Bank loans

10,774

8. **ULTIMATE CONTROLLING PARTY**

The controlling party is Ms R Sterckx.

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.