

Registered Number  
4283540

**ARNOLD JONES ASSOCIATES DESIGN LIMITED**

**FILLETED ACCOUNTS**

**30 SEPTEMBER 2017**



**ARNOLD JONES ASSOCIATES DESIGN LIMITED**  
**COMPANY REGISTERED NUMBER 4283540**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2017**


	Notes	<u>2017</u> £	<u>2016</u> £
<b>Fixed assets</b>			
Tangible assets	3	71,662	79,439
<b>Current assets</b>			
Debtors	4	155,485	81,962
Cash at bank and in hand		<u>130,228</u>	<u>115,935</u>
		285,713	197,897
<b>Creditors: amounts falling due within one year</b>	5	<u>347,959</u>	<u>254,036</u>
<b>Net current assets / (liabilities)</b>		(62,246)	(56,139)
<b>Total assets less current liabilities</b>		9,416	23,300
<b>Creditors: Amounts falling due after more than one year</b>	6	7,128	20,615
<b>Provisions for liabilities</b>		<u>972</u>	<u>1,358</u>
<b>Net assets</b>		<u>1,316</u>	<u>1,327</u>
<b>Capital and reserves</b>			
Called up share capital		1,050	1,050
Profit and loss account		<u>266</u>	<u>277</u>
<b>Shareholders' funds</b>		<u>1,316</u>	<u>1,327</u>

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 responsibility 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.



L.R. Rossiter  
 Director

Approved by the board on 23 April 2018

**ARNOLD JONES ASSOCIATES DESIGN LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**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, which is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer.

**Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulated 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:

Fixtures & equipment	over 4 years
Motor vehicles	over 12.5 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 are other financial assets are initially recognised at transaction price including 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.

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**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.

**Leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

**Pensions**

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

**ARNOLD JONES ASSOCIATES DESIGN LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**2 Employees**

	<u>2017</u>	<u>2016</u>
	Number	Number
Average number of persons employed by the company	<u>6</u>	<u>6</u>

**3 Tangible fixed assets**

	Fixtures & equipment £	Motor vehicles £	Total £
Cost			
At 1 October 2016	115,927	82,490	198,417
Additions	1,313	-	1,313
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2017	<u>117,240</u>	<u>82,490</u>	<u>199,730</u>
Depreciation			
At 1 October 2016	109,439	9,539	118,978
Charge for the year	2,491	6,599	9,090
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2017	<u>111,930</u>	<u>16,138</u>	<u>128,068</u>
Written down amount			
At 30 September 2017	<u>5,310</u>	<u>66,352</u>	<u>71,662</u>
At 1 October 2016	<u>6,488</u>	<u>72,951</u>	<u>79,439</u>

**4 Debtors**

	<u>2017</u>	<u>2016</u>
	£	£
Trade debtors	112,890	32,476
Other debtors	<u>42,595</u>	<u>49,486</u>
	<u>155,485</u>	<u>81,962</u>

**ARNOLD JONES ASSOCIATES DESIGN LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**5 Creditors: amounts falling due within one year**

	<u>2017</u>	<u>2016</u>
	£	£
Obligations under finance leases	11,989	15,423
Trade creditors	4,176	-
Corporation tax	25,037	18,338
Other taxes and social security costs	5,889	1,763
Other creditors	<u>300,868</u>	<u>218,512</u>
	<u>347,959</u>	<u>254,036</u>

**6 Creditors: amounts falling due after one year**

	<u>2017</u>	<u>2016</u>
	£	£
Obligations under finance leases	<u>7,128</u>	<u>20,615</u>

**7 Pension commitments**

The assets of the pension scheme are held separately from those of the company in an independently administered fund. The pension cost represents contributions payable by the company to the fund and amounted to £6,842 (2016 £6,029).

**8 Other information**

Arnold Jones Associates Design Limited is a private company limited by shares and incorporated in England. Its registered office is:

Somerleigh Gate  
Somerleigh Road  
Dorchester  
Dorset  
DT1 1TL