

Unaudited Financial Statements
For The Year Ended 31st January 2023
for
A & R James Consultancy Ltd

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For The Year Ended 31st January 2023**

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A & R James Consultancy Ltd
Company Information
For The Year Ended 31st January 2023

DIRECTORS: A James
Mrs R James

REGISTERED OFFICE: The Grove
Rodmore Lane
St Briavels
Lydney
Gloucestershire
GL15 6QZ

REGISTERED NUMBER: 11778046 (England and Wales)

ACCOUNTANTS: Wildin (Accountants & Auditors) Ltd
Kings Buildings
Lydney
Gloucestershire
GL15 5HE

A & R James Consultancy Ltd (Registered number: 11778046)

**Balance Sheet
31st January 2023**

	Notes	31.1.23 £	£	31.1.22 £	£
FIXED ASSETS					
Tangible assets	4		165,040		165,747
CURRENT ASSETS					
Cash at bank		1,482		17,585	
CREDITORS					
Amounts falling due within one year	5	<u>131,977</u>		<u>138,669</u>	
NET CURRENT LIABILITIES			<u>(130,495)</u>		<u>(121,084)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			34,545		44,663
PROVISIONS FOR LIABILITIES	6		<u>519</u>		<u>653</u>
NET ASSETS			<u><u>34,026</u></u>		<u><u>44,010</u></u>
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings	7		<u>34,022</u>		<u>44,006</u>
SHAREHOLDERS' FUNDS			<u><u>34,026</u></u>		<u><u>44,010</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 2023 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 applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors and authorised for issue on 6th October 2023 and were signed on its behalf by:

A James - Director

**Notes to the Financial Statements
For The Year Ended 31st January 2023**

1. **STATUTORY INFORMATION**

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

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.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

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 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 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1).

Notes to the Financial Statements - continued
For The Year Ended 31st January 2023

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st February 2022	162,309	440	4,455	167,204
Additions	-	465	1,288	1,753
Disposals	-	-	(2,278)	(2,278)
At 31st January 2023	<u>162,309</u>	<u>905</u>	<u>3,465</u>	<u>166,679</u>
DEPRECIATION				
At 1st February 2022	-	170	1,287	1,457
Charge for year	-	110	559	669
Eliminated on disposal	-	-	(487)	(487)
At 31st January 2023	<u>-</u>	<u>280</u>	<u>1,359</u>	<u>1,639</u>
NET BOOK VALUE				
At 31st January 2023	<u>162,309</u>	<u>625</u>	<u>2,106</u>	<u>165,040</u>
At 31st January 2022	<u>162,309</u>	<u>270</u>	<u>3,168</u>	<u>165,747</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.23	31.1.22
	£	£
Tax	3,136	11,116
Other creditors	6,004	5,000
Directors' current accounts	121,638	121,570
Accrued expenses	1,199	983
	<u>131,977</u>	<u>138,669</u>

6. PROVISIONS FOR LIABILITIES

	31.1.23	31.1.22
	£	£
Deferred tax	<u>519</u>	<u>653</u>
		Deferred tax
		£
Balance at 1st February 2022		653
Credit to Income Statement during year		(134)
Balance at 31st January 2023		<u>519</u>

Notes to the Financial Statements - continued
For The Year Ended 31st January 2023

7. **RESERVES**

	Retained earnings £
At 1st February 2022	44,006
Profit for the year	12,016
Dividends	<u>(22,000)</u>
At 31st January 2023	<u>34,022</u>

8. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £22,000 (2022 - £28,500) were paid to the directors .

R James received a dividend of £22,000 (2022 £28,500) during the year.

9. **ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
A & R James Consultancy Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & R James Consultancy Ltd for the year ended 31st January 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of A & R James Consultancy Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & R James Consultancy Ltd and state those matters that we have agreed to state to the Board of Directors of A & R James Consultancy Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & R James Consultancy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & R James Consultancy Ltd. You consider that A & R James Consultancy Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & R James Consultancy Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Wildin (Accountants & Auditors) Ltd
Kings Buildings
Lydney
Gloucestershire
GL15 5HE

Date: 6th October 2023

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.