Registered number
09697213

Julie Sianne Theatre Arts Ltd

Filleted Accounts

31 August 2018

Julie Sianne Theatre Arts Ltd

Registered number: 09697213

Balance Sheet

as at 31 August 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	3		2,202		2,936
Current assets					
Stocks		100		100	
Cash at bank and in hand		14,993		18,267	
		15,093		18,367	
Creditors: amounts falling due within one year	4	(14,498)		(23,879)	
Net current assets/(liabilities)			595		(5,512)
Net assets/(liabilities)			2,797		(2,576)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			2,697		(2,676)
Shareholders' funds			2,797		(2,576)

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 responsibilities 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.

R Franklin

Director

Approved by the board on 21 January 2019

Julie Sianne Theatre Arts Ltd

Notes to the Accounts

for the year ended 31 August 2018

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 and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative 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:

Motor Vehicles	over 5 years
Equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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 and other financial assets are initially recognised at transaction price including any 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.

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.

Pensions

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

2 Employees

	2018 Number	2017 Number
Average number of persons employed by the company	4	4

3 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2017	185	5,035	5,220
At 31 August 2018	185	5,035	5,220
Depreciation			
At 1 September 2017	81	2,203	2,284
Charge for the year	26	708	734
At 31 August 2018	107	2,911	3,018
Net book value			
At 31 August 2018	78	2,124	2,202
At 31 August 2017	104	2,832	2,936

4 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	4,289	13,417
Corporation tax	8,673	8,723
Taxation and social security costs	1,258	1,585
Other creditors	278	154
	14,498	23,879

5 Other information

Julie Sianne Theatre Arts Ltd is a private company limited by shares and incorporated in England. Its registered office is:

8 Fullerton Drive
Byfleet
Surrey
KT14 7TQ

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.