COMPANY REGISTRATION NUMBER: 10696489

JW Examinations Limited

Filleted Unaudited Financial Statements

For the year ended

31 March 2018

JW Examinations Limited

Financial Statements

Year ended 31 March 2018

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JW Examinations Limited

Officers and Professional Advisers

Director	Mr J Watson
Registered office	550 Valley Road Basford Nottingham NG5 1JJ
Accountants	Swandec Chartered Accountants 550 Valley Road Basford Nottingham NG5 1JJ

JW Examinations Limited

Statement of Financial Position

31 March 2018

	Note	£	2018 £
Fixed assets			
Tangible assets	**4**		**827**
Current assets			
Debtors	**5**	**500**	
Cash at bank and in hand		**20,963**	
		21,463	
Creditors: amounts falling due within one year	**6**	**10,451**	
Net current assets			**11,012**
Total assets less current liabilities			**11,839**
Capital and reserves			
Called up share capital	**7**		**50**
Profit and loss account			**11,789**
Members funds			**11,839**

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;

- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 2 October 2018 , and are signed on behalf of the board by:

Mr J Watson

Director

Company registration number: 10696489

JW Examinations Limited

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 550 Valley Road, Basford, Nottingham, NG5 1JJ.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	-	20% reducing balance
Computer equipment	-	25% reducing balance

3. Employee numbers

The average number of persons employed by the company during the year amounted to 1 .

4. Tangible assets

	Fixtures and fittings	Computer equipment	**Total**
	£	£	**£**
Cost			
Additions	87	1,009	**1,096**
At 31 March 2018	87	1,009	**1,096**
Depreciation			
Charge for the year	17	252	**269**
At 31 March 2018	17	252	**269**
Carrying amount			
At 31 March 2018	70	757	**827**

5. Debtors

	2018
	£
Other debtors	**500**

6. Creditors: amounts falling due within one year

	2018
	£
Corporation tax	**7,568**
Other creditors	**2,883**
	10,451

7. Called up share capital

Issued, called up and fully paid

	2018	
	No.	**£**
Ordinary shares of £ 1 each	**50**	**50**

Share movements

	No.	**£**
Ordinary		
At 1 April 2017	–	–
Issue of shares under share options	**50**	**50**
At 31 March 2018	**50**	**50**

8. Director's advances, credits and guarantees

At the statement of financial position date the balance owing to the director through the directors loan account was £2,883. The directors loan is unsecured, interest free and repayable on demand.

JW Examinations Limited

Management Information

Year ended 31 March 2018

The following pages do not form part of the financial statements.

JW Examinations Limited

Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of JW Examinations Limited

Year ended 31 March 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of JW Examinations Limited for the year ended 31 March 2018, which comprise the statement of financial position 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the director of JW Examinations Limited in accordance with the terms of our engagement letter dated 10 May 2018. Our work has been undertaken solely to prepare for your approval the financial statements of JW Examinations Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JW Examinations Limited and its director for our work or for this report.

It is your duty to ensure that JW Examinations Limited 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 JW Examinations Limited. You consider that JW Examinations Limited 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 JW Examinations Limited. 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.

Swandec Chartered Accountants

550 Valley Road Basford Nottingham NG5 1JJ

2 October 2018

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.