

**REGISTERED NUMBER: 10122145 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2019  
FOR  
IAN A DOWDING LTD**

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FOR THE YEAR ENDED 30 APRIL 2019**

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**IAN A DOWDING LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2019**

**DIRECTORS:**

I A Dowding  
Ms E Dowding

**REGISTERED OFFICE:**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

**REGISTERED NUMBER:**

10122145 (England and Wales)

**ACCOUNTANTS:**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

**BALANCE SHEET**  
**30 APRIL 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,158		806
<b>CURRENT ASSETS</b>					
Stocks		520		-	
Debtors	5	15,512		2,095	
Cash at bank		<u>32,898</u>		<u>23,230</u>	
		48,930		25,325	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>20,815</u>		<u>13,920</u>	
<b>NET CURRENT ASSETS</b>			<u>28,115</u>		<u>11,405</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			29,273		12,211
<b>PROVISIONS FOR LIABILITIES</b>			220		76
<b>NET ASSETS</b>			<u>29,053</u>		<u>12,135</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings			<u>28,953</u>		<u>12,035</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>29,053</u>		<u>12,135</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 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 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)

**BALANCE SHEET - continued**  
**30 APRIL 2019**

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 Board of Directors on 5 August 2019 and were signed on its behalf by:

I A Dowding - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2019**

**1. STATUTORY INFORMATION**

Ian A Dowding 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The financial statements have been rounded to the nearest pound (£).

**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.  
Computer equipment - 33% straight line basis

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2019

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2018 - 1) .

## 4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2018	250	732	982
Additions	-	649	649
At 30 April 2019	<u>250</u>	<u>1,381</u>	<u>1,631</u>
<b>DEPRECIATION</b>			
At 1 May 2018	25	151	176
Charge for year	34	263	297
At 30 April 2019	<u>59</u>	<u>414</u>	<u>473</u>
<b>NET BOOK VALUE</b>			
At 30 April 2019	<u>191</u>	<u>967</u>	<u>1,158</u>
At 30 April 2018	<u>225</u>	<u>581</u>	<u>806</u>

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

	2019 £	2018 £
Trade debtors	<u>15,512</u>	<u>2,095</u>

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

	2019 £	2018 £
Corporation tax	6,265	3,108
Other creditors	3,000	1,000
Directors' current accounts	10,537	8,615
Accrued expenses	1,013	1,197
	<u>20,815</u>	<u>13,920</u>

## 7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2019 £	2018 £
100	Ordinary	1	<u>100</u>	<u>100</u>

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.