

Registration number 07192627
England and Wales

J.E.M. FLOW LIMITED

Abbreviated accounts

for the year ended 31 March 2015



J.E.M. FLOW LIMITED

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J.E.M. FLOW LIMITED

Abbreviated balance sheet as at 31 March 2015

| | | 2015 | | 2014 | |
|---|-------|-----------------|-----------------------|-----------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 2 | | 23,777 | | 38,183 |
| Current assets | | | | | |
| Debtors | | 18,524 | | 39,413 | |
| Cash at bank and in hand | | 250,237 | | 234,093 | |
| | | <u>268,761</u> | | <u>273,506</u> | |
| Creditors: amounts falling due within one year | | <u>(56,061)</u> | | <u>(67,959)</u> | |
| Net current assets | | | <u>212,700</u> | | <u>205,547</u> |
| Total assets less current liabilities | | | 236,477 | | 243,730 |
| Provisions for liabilities | | | <u>(4,755)</u> | | <u>(7,637)</u> |
| Net assets | | | <u><u>231,722</u></u> | | <u><u>236,093</u></u> |
| Capital and reserves | | | | | |
| Called up share capital | 3 | | 200 | | 200 |
| Profit and loss account | | | <u>231,522</u> | | <u>235,893</u> |
| Shareholders' funds | | | <u><u>231,722</u></u> | | <u><u>236,093</u></u> |

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 5 form an integral part of these financial statements.

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Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 March 2015**

For the year ended 31 March 2015 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 4 December 2015, and are signed on his behalf by:

J.E. Messenger
Director

A handwritten signature in black ink, appearing to be 'J.E. Messenger', written over a horizontal line.

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The notes on pages 3 to 5 form an integral part of these financial statements.

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Notes to the abbreviated financial statements for the year ended 31 March 2015

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total value, excluding value added tax, of services provided during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|---------------------|---|--|
| Plant and machinery | - | 25% reducing balance and 50% straight line |
| Office equipment | - | 25% reducing balance |
| Computer equipment | - | 33 1/3% reducing balance |
| Motor vehicles | - | 25% reducing balance |

1.4. Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

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Notes to the abbreviated financial statements for the year ended 31 March 2015

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| 2. Fixed assets | Tangible fixed assets £ | |
|---|----------------------------------|------|
| Cost | | |
| At 1 April 2014 | 77,315 | |
| Additions | 25,973 | |
| Disposals | (75,914) | |
| At 31 March 2015 | 27,374 | |
| Depreciation | | |
| At 1 April 2014 | 39,132 | |
| On disposals | (55,868) | |
| Charge for year | 20,333 | |
| At 31 March 2015 | 3,597 | |
| Net book values | | |
| At 31 March 2015 | 23,777 | |
| At 31 March 2014 | 38,183 | |
| 3. Share capital | 2015 | 2014 |
| | £ | £ |
| Allotted, called up and fully paid | | |
| 100 Ordinary shares of £1 each | 100 | 100 |
| 100 Ordinary A shares of £1 each | 100 | 100 |
| | 200 | 200 |
| Equity Shares | | |
| 100 Ordinary shares of £1 each | 100 | 100 |
| 100 Ordinary A shares of £1 each | 100 | 100 |
| | 200 | 200 |

J.E.M. FLOW LIMITED

**Notes to the abbreviated financial statements
for the year ended 31 March 2015**

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4. Transactions with director

Advances to director

During the year the company advanced J.E. Messenger, director £14,029 (2014 - £25,260).

The advances represented unsecured, interest free loans repayable on demand.