

Registered number
08555546

J & F Accountancy Limited

Abbreviated Accounts

30 September 2015

J & F Accountancy Limited**Registered number:** 08555546**Abbreviated Balance Sheet****as at 30 September 2015**

	Notes	2015 £	2014 £
Fixed assets			
Intangible assets	2	50,663	26,601
Tangible assets	3	3,508	3,971
		<u>54,171</u>	<u>30,572</u>
Current assets			
Debtors		10,117	13,582
Cash at bank and in hand		19,134	9,069
		<u>29,251</u>	<u>22,651</u>
Creditors: amounts falling due within one year		(24,043)	(21,533)
Net current assets		<u>5,208</u>	<u>1,118</u>
Total assets less current liabilities		<u>59,379</u>	<u>31,690</u>
Provisions for liabilities		(631)	(794)
Net assets		<u>58,748</u>	<u>30,896</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		58,648	30,796
Shareholder's funds		<u>58,748</u>	<u>30,896</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Director

Approved by the board on 16 June 2016

J & F Accountancy Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% - 25% straight line
---------------------	-------------------------

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

£

Cost

At 1 October 2014	30,401
Additions	31,842
At 30 September 2015	<u>62,243</u>

Amortisation

At 1 October 2014	3,800
Provided during the year	7,780
At 30 September 2015	<u>11,580</u>

Net book value

At 30 September 2015	<u>50,663</u>
At 30 September 2014	<u>26,601</u>

3 Tangible fixed assets

£

Cost

At 1 October 2014	4,971
Additions	<u>685</u>

At 30 September 2015	5,656
----------------------	-------

Depreciation

At 1 October 2014	1,000
Charge for the year	1,148
At 30 September 2015	2,148

Net book value

At 30 September 2015	3,508
At 30 September 2014	3,971

4 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

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.