# J.L. Testing Ltd Abbreviated Accounts 30 November 2012

THURSDAY



SCT

04/04/2013 COMPANIES HOUSE

#558

J.L. Testing Ltd

Registered number:

SC389028

Abbreviated Balance Sheet as at 30 November 2012

	Notes		2012 £		2011 £
Fixed assets Tangible assets	2		398		333
Current assets Debtors Cash at bank and in hand	•	10,936 5,250 16,186		9,670 3,427 13,097	
Creditors: amounts falling de within one year	16	(13,908)		(18,803)	
Net current assets/(liabilities	)		2,278		(5,706)
Net assets/(liabilities)			2,676	-	(5,373)
Capital and reserves Called up share capital Profit and loss account	3		10 2,666		10 (5,383)
Shareholder's funds			2,676	- -	(5,373)

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 his 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.

James Lennie

Director

Approved by the board on 18 March 2013

# J.L. Testing Ltd Notes to the Abbreviated Accounts for the year ended 30 November 2012

## 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 April 2008).

### 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.

Computer Equipment

33% straight line

### **Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2	Tangible fixed assets			£	
	Cost				
	At 1 December 2011			499	
	Additions		-	347	
	At 30 November 2012		-	846_	
	Depreciation				
	At 1 December 2011			166	
	Charge for the year		_	282	
	At 30 November 2012		-	448	
	Net book value				
	At 30 November 2012		-	398	
	At 30 November 2011			333	
•	Chara conital	Naminal	2042	2042	2044
3	Share capital	Nominal value	2012 Number	2012 £	2011 £
	Allotted, called up and fully paid:	value	Mullipel	L	£
	Ordinary shares	£1 each	10	10	10
	<b>,</b>				