

Registration number 04076708

J B-Monitor Limited

Abbreviated accounts

for the year ended 30 September 2016



J B-Monitor Limited

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J B-Monitor Limited

**Abbreviated balance sheet
as at 30 September 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		15,060		24,986
Current assets					
Stocks		600		500	
Debtors		32,215		43,335	
Cash at bank and in hand		61,839		45,495	
		<u>94,654</u>		<u>89,330</u>	
Creditors: amounts falling due within one year		<u>(48,174)</u>		<u>(49,419)</u>	
Net current assets			<u>46,480</u>		<u>39,911</u>
Total assets less current liabilities			61,540		64,897
Provisions for liabilities			<u>(839)</u>		<u>(780)</u>
Net assets			<u>60,701</u>		<u>64,117</u>
Capital and reserves					
Called up share capital	3		100		100
Share premium account			2,106		2,106
Profit and loss account			58,495		61,911
Shareholders' funds			<u>60,701</u>		<u>64,117</u>

The directors' 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.

J B-Monitor Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 September 2016**

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 directors on 30 May 2017, and are signed on their behalf by:



John Bullock
Director

Registration number 04076708

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

J B-Monitor Limited

Notes to the abbreviated financial statements for the year ended 30 September 2016

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 January 2015).

1.2. Turnover

Turnover represents the total value of goods and services supplied by the company, net of VAT and trade discounts.

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	-	33% Reducing balance
Fixtures, fittings and equipment	-	20% Reducing balance
Motor vehicles	-	25% Reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

J B-Monitor Limited

**Notes to the abbreviated financial statements
for the year ended 30 September 2016**

..... continued

1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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**Notes to the abbreviated financial statements
for the year ended 30 September 2016**

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2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 October 2015	6,000	109,528	115,528
Additions	-	3,018	3,018
Disposals	-	(18,365)	(18,365)
At 30 September 2016	<u>6,000</u>	<u>94,181</u>	<u>100,181</u>
Depreciation			
Provision for diminution in value			
At 1 October 2015	6,000	84,542	90,542
On disposals	-	(10,618)	(10,618)
Charge for year	-	5,197	5,197
At 30 September 2016	<u>6,000</u>	<u>79,121</u>	<u>85,121</u>
Net book values			
At 30 September 2016	<u>-</u>	<u>15,060</u>	<u>15,060</u>
At 30 September 2015	<u>-</u>	<u>24,986</u>	<u>24,986</u>
 3. Share capital		2016 £	2015 £
Authorised			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
Allotted, called up and fully paid			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
 Equity Shares			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>