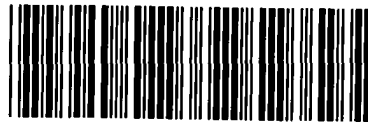


Registration number 04815621

N D Joy Autos Limited
Abbreviated accounts
for the year ended 31 July 2016

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N D Joy Autos Limited

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N D Joy Autos Limited

**Chartered Accountants' report to the Director on the preparation
of unaudited statutory accounts of N D Joy Autos Limited
for the year ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of N D Joy Autos Limited for the year ended 31 July 2016 which comprise of the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the director of N D Joy Autos Limited, as a body, in accordance with the terms of our engagement.

Our work has been undertaken in accordance with the requirements of ICAEW as detailed at icaew.com/compilation.



.....
Davisons Limited
Chartered Accountants
Lime Court
Pathfields Business Park
South Molton
Devon
EX36 3LH

Date: 12/4/17

N D Joy Autos Limited

**Abbreviated balance sheet
as at 31 July 2016**

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		27,522		31,454
Tangible assets	2		-		926
			<u>27,522</u>		<u>32,380</u>
Current assets					
Stocks		60,096		65,248	
Debtors		11,766		19,867	
Cash at bank and in hand		113,445		94,659	
		<u>185,307</u>		<u>179,774</u>	
Creditors: amounts falling due within one year		<u>(76,832)</u>		<u>(79,352)</u>	
Net current assets			<u>108,475</u>		<u>100,422</u>
Total assets less current liabilities			135,997		132,802
Provisions for liabilities			-		(134)
Net assets			<u>135,997</u>		<u>132,668</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			134,997		131,668
Shareholders' funds			<u>135,997</u>		<u>132,668</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 4 to 5 form an integral part of these financial statements.

N D Joy Autos Limited

Abbreviated balance sheet (continued)

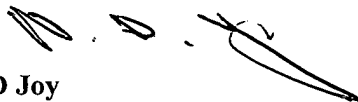
**Director's statements required by Sections 475(2) and (3)
for the year ended 31 July 2016**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 July 2016 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 12/04/2017 , and signed on its behalf by:



**N D Joy
Director**

Registration number 04815621

The notes on pages 4 to 5 form an integral part of these financial statements.

N D Joy Autos Limited

Notes to the abbreviated financial statements for the year ended 31 July 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 invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

1.4. 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	-	15% straight line
Fixtures, fittings and equipment	-	33% straight line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Stock

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

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:

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.

N D Joy Autos Limited

Notes to the abbreviated financial statements for the year ended 31 July 2016

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 August 2015	78,638	14,294	92,932
At 31 July 2016	<u>78,638</u>	<u>14,294</u>	<u>92,932</u>
Depreciation and Provision for diminution in value			
At 1 August 2015	47,184	13,368	60,552
Charge for year	<u>3,932</u>	<u>926</u>	<u>4,858</u>
At 31 July 2016	<u>51,116</u>	<u>14,294</u>	<u>65,410</u>
Net book values			
At 31 July 2016	<u>27,522</u>	<u>-</u>	<u>27,522</u>
At 31 July 2015	<u>31,454</u>	<u>926</u>	<u>32,380</u>
 3. Share capital		2016	2015
		£	£
Authorised			
1,000 Ordinary shares of £1 each		<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid			
1,000 Ordinary shares of £1 each		<u>1,000</u>	<u>1,000</u>
 Equity Shares			
1,000 Ordinary shares of £1 each		<u>1,000</u>	<u>1,000</u>
 4. Transactions with director			

During the year the director continued to finance the company through his director's loan account. At 31 July 2016 the company owed the director £48,196 (31 July 2015 £40,955).