Registered number: 05348921

J.R.B. ELECTRICAL TESTING SERVICES LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 MARCH 2016

J.R.B. Electrical Testing Services Ltd
Company No. 05348921
Abbreviated Balance Sheet 30 March 2016

	Notes	2016 £	2016 £	2015 £	2015 £
FIXED ASSETS					
Tangible Assets	**2**		363		453
			363		453
CURRENT ASSETS					
Debtors		13,174		8,849	
Cash at bank and in hand		926		714	
		14,100		9,563	
Creditors: Amounts Falling Due Within One Year		(14,108)		(9,593)	
NET CURRENT ASSETS (LIABILITIES)			(8)		(30)
TOTAL ASSETS LESS CURRENT LIABILITIES			355		423
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(72)		(90)
NET ASSETS			283		333
CAPITAL AND RESERVES					
Called up share capital	**3**		100		100
Profit and Loss Account			183		233
SHAREHOLDERS' FUNDS			283		333

For the year ending 30 March 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 in accordance with section 476 of the Companies Act 2006.
- 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 provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

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Mr Allan Morgan **Mrs Karen Morgan**

21st December 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements 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 comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	20% reducing balance basis

1.4. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2. Tangible Assets

	Total
Cost	**£**
As at 31 March 2015	3,227
As at 30 March 2016	3,227
Depreciation	
As at 31 March 2015	2,774
Provided during the period	90
As at 30 March 2016	2,864
Net Book Value	
As at 30 March 2016	363
As at 31 March 2015	453

3. Share Capital

	Value	Number	2016	2015
Allotted, called up and fully paid	**£**		**£**	**£**
Ordinary shares	1.000	100	100	100

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