Registered Number SC344084

THE JEWELLERY DOCTOR LIMITED

Abbreviated Accounts

30 June 2012

THE JEWELLERY DOCTOR LIMITED **Registered Number SC344084**

Abbreviated Balance Sheet as at 30 June 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Tangible assets	2	35,520	55,589
		35,520	55,589
Current assets			
Stocks		11,401	16,282
Debtors		12,510	18,615
Cash at bank and in hand		19,472	17,809
		43,383	52,706
Creditors: amounts falling due within one year		(54,066)	(84,019)
Net current assets (liabilities)		(10,683)	(31,313)
Total assets less current liabilities		24,837	24,276
Provisions for liabilities		(4,684)	(8,104)
Total net assets (liabilities)		20,153	16,172
Capital and reserves			
Called up share capital	3	900	900
Share premium account		39,900	39,900
Profit and loss account		(20,647)	(24,628)
Shareholders' funds		20,153	16,172

- For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 26 March 2013

And signed on their behalf by:
ROSS DOW, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
Turnover represents net invoices sales and repairs of goods, excluding value added tax.

Tangible assets depreciation policy
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Plant & machinery etc. - 25% on cost and 20% on cost

Other accounting policies
Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets and liabilities are not discounted.

Operating lease commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2 Tangible fixed assets

	£
Cost	
At 27 June 2011	96,328
Additions	178
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	96,506
Depreciation	
At 27 June 2011	40,739
Charge for the year	20,247
On disposals	-
At 30 June 2012	60,986
Net book values	
At 30 June 2012	35,520
At 26 June 2011	55,589

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
900 Ordinary shares of £1 each	900	900

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