

**Abbreviated Unaudited Accounts
for the Year Ended 31 July 2012
for
MJFD LTD**

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for the Year Ended 31 July 2012**

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MJFD LTD

**Company Information
for the Year Ended 31 July 2012**

DIRECTOR: Miss M Farrell BDS

SECRETARY:

REGISTERED OFFICE: 43 Montgomery Drive
Stewarton
KA3 3AP

REGISTERED NUMBER: SC404516 (Scotland)

ACCOUNTANTS: WDM
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Abbreviated Balance Sheet

31 July 2012

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		1,521
CURRENT ASSETS			
Debtors		6,122	
Cash at bank and in hand		<u>32,346</u>	
		38,468	
CREDITORS			
Amounts falling due within one year		<u>13,972</u>	
NET CURRENT ASSETS			<u>24,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>26,017</u>
CAPITAL AND RESERVES			
Called up share capital	3		1
Profit and loss account			<u>26,016</u>
SHAREHOLDERS' FUNDS			<u>26,017</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

The financial statements were approved by the director on 19 November 2012 and were signed by:

Miss M Farrell BDS - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 July 2012**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Deferred tax

Provision is made for deferred taxation in so far as a liability or asset arose as a result of transactions that had occurred by the balance sheet date and gave rise to an obligation to pay more tax in the future, or a right to pay less tax in the future with the following exception: 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
Additions	2,125
At 31 July 2012	<u>2,125</u>
DEPRECIATION	
Charge for year	604
At 31 July 2012	<u>604</u>
NET BOOK VALUE	
At 31 July 2012	<u><u>1,521</u></u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1	<u><u>1</u></u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
MJFD LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of MJFD Ltd for the year ended 31 July 2012 which comprise the Profit and Loss Account, 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of MJFD Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of MJFD Ltd and state those matters that we have agreed to state to the director of MJFD Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that MJFD Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of MJFD Ltd. You consider that MJFD Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of MJFD Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

WDM
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Date:

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.