REGISTERED NUMBER: SC405072 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

JGM Consulting Limited

JGM Consulting Limited (Registered number: SC405072)

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for the Year Ended 31 August 2016

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Company Information
for the Year Ended 31 August 2016

DIRECTORS:	J G May D J Hutcheson Ms J L Beattie
REGISTERED OFFICE:	1 Hillfoot Court Bearsden Glasgow G61 2QR
REGISTERED NUMBER:	SC405072 (Scotland)
ACCOUNTANTS:	Bell Barr & Company Chartered Accountants 2 Stewart Street Milngavie Glasgow G62 6BW

Abbreviated Balance Sheet
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		3,178		4,128
CURRENT ASSETS					
Debtors		19,650		2,500	
Cash at bank		4,437		5,126	
		24,087		7,626	
CREDITORS					
Amounts falling due within one year		17,050		6,144	
NET CURRENT ASSETS			7,037		1,482
TOTAL ASSETS LESS CURRENT LIABILITIES			10,215		5,610
PROVISIONS FOR LIABILITIES			636		826
NET ASSETS			9,579		4,784
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			9,578		4,783
SHAREHOLDERS' FUNDS			9,579		4,784

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

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 Board of Directors on 25 May 2017 and were signed on its behalf by:

J G May - Director

The notes form part of these abbreviated accounts

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 January 2015).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date except that the recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the underlying timing differences.

Hire purchase and leasing 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

	Total £
COST	
At 1 September 2015 and 31 August 2016	9,030
DEPRECIATION	
At 1 September 2015	4,902
Charge for year	950
At 31 August 2016	5,852
NET BOOK VALUE	
At 31 August 2016	3,178
At 31 August 2015	4,128

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
1	Ordinary	£1	1	1

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.