

Registered Number SC415939

JAYDERRY ENGINEERING CONSULTANTS LIMITED

Abbreviated Accounts

29 February 2016

Abbreviated Balance Sheet as at 29 February 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	106,625	55,456
		<u>106,625</u>	<u>55,456</u>
Current assets			
Debtors		11,887	16,281
Cash at bank and in hand		175	33,805
		<u>12,062</u>	<u>50,086</u>
Creditors: amounts falling due within one year		(57,414)	(33,926)
Net current assets (liabilities)		<u>(45,352)</u>	<u>16,160</u>
Total assets less current liabilities		<u>61,273</u>	<u>71,616</u>
Provisions for liabilities		(120)	-
Total net assets (liabilities)		<u>61,153</u>	<u>71,616</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		61,151	71,614
Shareholders' funds		<u>61,153</u>	<u>71,616</u>

- For the year ending 29 February 2016 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 30 September 2016

And signed on their behalf by:

James Cunningham, Director

Notes to the Abbreviated Accounts for the period ended 29 February 2016**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 January 2015.

Turnover policy

The company operates the flat rate VAT scheme. Turnover represents the gross invoice value of sales made during the year and derives from the provision of services falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Land and buildings - Nil

Computer equipment - 3 years straight line

Other accounting policies

Investment properties are included in the balance sheet at their open market value. In accordance with SSAP 19, no depreciation is charged on investment properties. The directors consider that this policy, which represents a departure from the statutory accounting principles, is necessary to show a true and fair view.

Deferred Tax

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:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to that extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacements are sold;

Provision is made for deferred tax that would arise on the remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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 a 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.

2 Tangible fixed assets

	£
Cost	
At 1 March 2015	55,985
Additions	51,469
Disposals	-
Revaluations	-
Transfers	-
At 29 February 2016	<u>107,454</u>
Depreciation	
At 1 March 2015	529
Charge for the year	300
On disposals	-
At 29 February 2016	<u>829</u>
Net book values	
At 29 February 2016	<u>106,625</u>
At 28 February 2015	<u>55,456</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
2 Ordinary shares of £1 each	2	2

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