

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2016

FOR

JCLD LIMITED

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for the Year Ended 31 July 2016

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JCLD LIMITED

COMPANY INFORMATION
for the Year Ended 31 July 2016

DIRECTOR: Miss J Boyd

REGISTERED OFFICE: 101 Hillside Road
Paisley
PA2 6UB

REGISTERED NUMBER: SC453921 (Scotland)

ACCOUNTANTS: John M Taylor & Co
Chartered Accountants
9 Glasgow Road
PAISLEY
Renfrewshire
PA1 3QS

ABBREVIATED BALANCE SHEET

31 July 2016

31.7.15 £		Notes	31.7.16 £
	CURRENT ASSETS		
52,002	Debtors		63,008
959	Cash at bank		9,734
<u>52,961</u>			<u>72,742</u>
	CREDITORS		
15,595	Amounts falling due within one year		17,178
<u>37,366</u>	NET CURRENT ASSETS		<u>55,564</u>
37,366	TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,564</u>
	CAPITAL AND RESERVES		
100	Called up share capital	2	100
37,266	Profit and loss account		55,464
<u>37,366</u>	SHAREHOLDERS' FUNDS		<u>55,564</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 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 16 January 2017 and were signed by:

Miss J Boyd - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 July 2016

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 is stated gross. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value.

Deferred tax

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 all 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 they will be taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16	31.7.15
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

3. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 July 2016 and 31 July 2015:

	31.7.16	31.7.15
	£	£
Miss J Boyd		
Balance outstanding at start of year	6,775	1,478
Amounts advanced	34,159	34,549
Amounts repaid	(44,857)	(29,252)
Balance outstanding at end of year	<u>(3,923)</u>	<u>6,775</u>

The loan is interest free with no fixed date for repayment.

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.