Company Registration No. SC621721 (Scotland)

J&D FINANCIAL ADVICE SERVICE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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UNAUDITED ACCOUNTS
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J&D FINANCIAL ADVICE SERVICE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023

Directors	Jonathan Stevenson Alasdair Stevenson
Company Number	SC621721 (Scotland)
Registered Office	57 Ratho Drive Cumbernauld Glasgow G68 0GA United Kingdom
Accountants	TW Accounting Services 650 Stirling Road Luggiebank Cumbernauld G67 4AB

J&D FINANCIAL ADVICE SERVICE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	360	720
Current assets			
Debtors	5	(1)	(1)
Cash at bank and in hand		27,799	35,654
		27,798	35,653
Creditors: amounts falling due within one year	6	(9,415)	(15,275)
Net current assets		18,383	20,378
Net assets		18,743	21,098
Capital and reserves			
Called up share capital		26	26
Profit and loss account		18,717	21,072
Shareholders' funds		18,743	21,098

For the year ending 28 February 2023 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 27 November 2023 and were signed on its behalf by

Jonathan Stevenson
Director

Company Registration No. SC621721

1 Statutory information

J&D Financial Advice Service Limited is a private company, limited by shares, registered in Scotland, registration number SC621721. The registered office is 57 Ratho Drive, Cumbernauld, Glasgow, G68 0GA, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Deferred taxation

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 assets and liabilities are not discounted.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	3 Years Straight Line

4 Tangible fixed assets

	Computer equipment
	£
Cost or valuation	At cost
At 1 March 2022	1,489
Additions	204
At 28 February 2023	1,693
Depreciation	
At 1 March 2022	769
Charge for the year	564
At 28 February 2023	1,333
Net book value	
At 28 February 2023	360
At 28 February 2022	720

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	(1)	(1)

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	65	-
Taxes and social security	9,309	13,809
Loans from directors	41	1,466
	9,415	15,275

7 Average number of employees

During the year the average number of employees was 3 (2022: 3).

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.