

Abbreviated Unaudited Accounts for the Year Ended 30 November 2016

for

JBCS & Associates Limited

JBCS & Associates Limited (Registered number: 07426176)

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for the year ended 30 November 2016**

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JBCS & Associates Limited
Company
Information
for the year ended 30 November 2016

DIRECTOR: Mr J Brown

REGISTERED OFFICE: 2nd Floor
Hygeia House
66 College Road
Harrow
Middlesex
HA1 1BE

REGISTERED NUMBER: 07426176 (England and Wales)

ACCOUNTANTS: Lawrence Grant
Chartered Accountants
and Reporting Accountants
2nd Floor
Hygeia House
66 College Road
Harrow
Middlesex
HA1 1BE

JBCS & Associates Limited (Registered number: 07426176)**Abbreviated Balance Sheet
30 November
2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		1		1
CURRENT ASSETS					
Debtors		4,521		-	
Cash at bank		<u>5,312</u>		<u>32,890</u>	
		9,833		32,890	
CREDITORS					
Amounts falling due within one year		<u>12,692</u>		<u>18,050</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(2,859)</u>		<u>14,840</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(2,858)</u>		<u>14,841</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>(2,859)</u>		<u>14,840</u>
SHAREHOLDERS' FUNDS			<u>(2,858)</u>		<u>14,841</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and (a) 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 (b) 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 director on 12 March 2017 and were signed by:

Mr J Brown - Director

The notes form part of these abbreviated accounts

JBCS & Associates Limited (Registered number: 07426176)**Notes to the Abbreviated Accounts
for the year ended 30 November 2016****1. ACCOUNTING POLICIES****Going concern basis**

The financial statements have been prepared on a going concern basis, which is dependent upon the company's directors and creditors continuing to provide the necessary financial facilities, to enable the company to continue in operation for foreseeable future.

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 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.

Computer equipment - Straight line over 3 years

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 director considers 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. In accordance with FRSSE January 2015, deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2015 and 30 November 2016	<u>2,199</u>
DEPRECIATION	
At 1 December 2015	

and 30 November 2016

NET BOOK VALUE

At 30 November 2016

At 30 November 2015

2,198

1

continued.

JBCS & Associates Limited (Registered number: 07426176)**Notes to the Abbreviated Accounts - continued
for the year ended 30 November 2016****3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

