

Registered Number 08044658

JPN ACCOUNTANCY SERVICES LIMITED

Abbreviated Accounts

30 April 2015

Abbreviated Balance Sheet as at 30 April 2015

	Notes	2015 £	2014 £
Fixed assets			
Intangible assets	2	7,000	8,000
Tangible assets	3	1,322	88
		<u>8,322</u>	<u>8,088</u>
Current assets			
Debtors		8,912	11,873
Cash at bank and in hand		52	2,775
		<u>8,964</u>	<u>14,648</u>
Creditors: amounts falling due within one year		<u>(1,027)</u>	<u>(9,429)</u>
Net current assets (liabilities)		<u>7,937</u>	<u>5,219</u>
Total assets less current liabilities		<u>16,259</u>	<u>13,307</u>
Total net assets (liabilities)		<u>16,259</u>	<u>13,307</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		16,257	13,305
Shareholders' funds		<u>16,259</u>	<u>13,307</u>

- For the year ending 30 April 2015 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 16 January 2016

And signed on their behalf by:

J Niblett, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2015

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 April 2008.

Turnover policy

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Furniture, fixtures & fittings 25% reducing balance

Office equipment 25% reducing balance

Intangible assets amortisation policy

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

2 Intangible fixed assets

	£
Cost	
At 1 May 2014	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>10,000</u>
Amortisation	
At 1 May 2014	2,000
Charge for the year	1,000
On disposals	-
At 30 April 2015	<u>3,000</u>
Net book values	
At 30 April 2015	<u><u>7,000</u></u>
At 30 April 2014	<u><u>8,000</u></u>

3 Tangible fixed assets

	£
Cost	

At 1 May 2014	158
Additions	1,674
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>1,832</u>
Depreciation	
At 1 May 2014	70
Charge for the year	440
On disposals	-
At 30 April 2015	<u>510</u>
Net book values	
At 30 April 2015	<u>1,322</u>
At 30 April 2014	<u>88</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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