

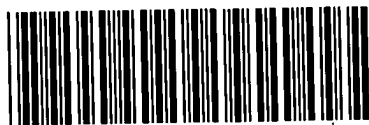
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REGISTERED NUMBER: SC419322

**HOWARD JESS SOLUTIONS LIMITED**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**HOWARD JESS SOLUTIONS LIMITED (REGISTERED NUMBER: SC419322)**

**ABBREVIATED BALANCE SHEET  
31 MARCH 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	2	3,592	6,129
<b>CURRENT ASSETS</b>			
Debtors		22,031	30,699
Cash at bank		1,832	4,781
		<u>23,863</u>	<u>35,480</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>11,231</u>	<u>16,664</u>
<b>NET CURRENT ASSETS</b>		<u>12,632</u>	<u>18,816</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,224</u>	<u>24,945</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	-	(1,317)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(493)</u>	<u>(950)</u>
<b>NET ASSETS</b>		<u><u>15,731</u></u>	<u><u>22,678</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		<u>15,631</u>	<u>22,578</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>15,731</u></u>	<u><u>22,678</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 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.

The notes form part of these abbreviated accounts


**HOWARD JESS SOLUTIONS LIMITED (REGISTERED NUMBER: SC419322)**

**ABBREVIATED BALANCE SHEET - continued**

**31 MARCH 2016**

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 24 October 2016 and were signed by:



H M Jess - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 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**

The turnover in the profit and loss account represents the invoice value of services rendered during the year. The company's policy is to recognise income when substantively all risks and rewards in connection with the services have been passed to the buyer.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant & equipment	- 33% on reducing balance
Computer equipment	- 50% on reducing balance

**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. 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**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. 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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2015 and 31 March 2016	<b>10,014</b>
<b>DEPRECIATION</b>	
At 1 April 2015	<b>3,885</b>
Charge for year	<b>2,537</b>
At 31 March 2016	<b>6,422</b>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<b>3,592</b>
At 31 March 2015	<b>6,129</b>

**HOWARD JESS SOLUTIONS LIMITED (REGISTERED NUMBER: SC419322)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2016**

**3. CREDITORS**

Creditors include an amount of £1,317 (2015 - £3,162) for which security has been given.

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>