

**Registered Number 04609436**

**THE JEWELLERY CERTIFICATION CENTRE LIMITED**

**Abbreviated Accounts**

**31 December 2015**

## Abbreviated Balance Sheet as at 31 December 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	327	409
		<u>327</u>	<u>409</u>
<b>Current assets</b>			
Debtors		10,064	14,407
Cash at bank and in hand		1,230	635
		<u>11,294</u>	<u>15,042</u>
<b>Prepayments and accrued income</b>		-	33
<b>Creditors: amounts falling due within one year</b>		(9,326)	(8,275)
<b>Net current assets (liabilities)</b>		<u>1,968</u>	<u>6,800</u>
<b>Total assets less current liabilities</b>		<u>2,295</u>	<u>7,209</u>
<b>Accruals and deferred income</b>		(775)	(1,700)
<b>Total net assets (liabilities)</b>		<u>1,520</u>	<u>5,509</u>
<b>Capital and reserves</b>			
Called up share capital	3	8	8
Profit and loss account		1,512	5,501
<b>Shareholders' funds</b>		<u>1,520</u>	<u>5,509</u>

- For the year ending 31 December 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 30 September 2016

And signed on their behalf by:

**T. Bicknell Esq., Director**

## Notes to the Abbreviated Accounts for the period ended 31 December 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 total value, excluding Value Added Tax, of sales during the year.

**Tangible assets depreciation policy**

Depreciation has been provided using the following rates and bases to reduce by annual instalments the cost of the tangible Fixed Assets over their estimated useful lives:-

Equipment - 20% of net book value

**Other accounting policies**

No deferred taxation has been provided as it is unlikely that a liability or asset will crystallize in the foreseeable future.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 January 2015	1,413
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>1,413</u>
<b>Depreciation</b>	
At 1 January 2015	1,004
Charge for the year	82
On disposals	-
At 31 December 2015	<u>1,086</u>
<b>Net book values</b>	
At 31 December 2015	<u>327</u>
At 31 December 2014	<u>409</u>

No tangible fixed assets are held under finance leases (2014 - £Nil).

## 3 Called Up Share Capital

Allotted, called up and fully paid:

2015	2014
£	£

8 Ordinary shares of £1 each

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