

**Registered Number 04609436**

**THE JEWELLERY CERTIFICATION CENTRE LIMITED**

**Micro-entity Accounts**

**31 December 2016**

## Micro-entity Balance Sheet as at 31 December 2016

	Notes	2016	2015
		£	£
<b>Fixed assets</b>			
Tangible assets	1	373	327
		<u>373</u>	<u>327</u>
<b>Current assets</b>			
Debtors		9,534	10,064
Cash at bank and in hand		174	1,230
		<u>9,708</u>	<u>11,294</u>
<b>Creditors: amounts falling due within one year</b>		<u>(7,858)</u>	<u>(9,326)</u>
<b>Net current assets (liabilities)</b>		<u>1,850</u>	<u>1,968</u>
<b>Total assets less current liabilities</b>		<u>2,223</u>	<u>2,295</u>
<b>Accruals and deferred income</b>		<u>(675)</u>	<u>(775)</u>
<b>Total net assets (liabilities)</b>		<u>1,548</u>	<u>1,520</u>
<b>Capital and reserves</b>			
Called up share capital	2	8	8
Profit and loss account		1,540	1,512
<b>Shareholders' funds</b>		<u>1,548</u>	<u>1,520</u>

- For the year ending 31 December 2016 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 29 September 2017

And signed on their behalf by:

**T. Bicknell Esq., Director**

**Notes to the Micro-entity Accounts for the period ended 31 December 2016****1 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 January 2016	1,413
Additions	139
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2016	<u>1,552</u>
<b>Depreciation</b>	
At 1 January 2016	1,086
Charge for the year	93
On disposals	-
At 31 December 2016	<u>1,179</u>
<b>Net book values</b>	
At 31 December 2016	<u>373</u>
At 31 December 2015	<u>327</u>

No tangible fixed assets are held under finance leases (2015 - £Nil).

**2 Called Up Share Capital**

Allotted, called up and fully paid:

	2016	2015
	£	£
8 Ordinary shares of £1 each	8	8

**3 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.

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