

**BLUE JIGSAW LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

BLUE JIGSAW LIMITED
Company No. 04790749
Abbreviated Balance Sheet 30 June 2013

		2013		2012	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		58,835		69,389
			<u>58,835</u>		<u>69,389</u>
CURRENT ASSETS					
Stocks		171,971		122,624	
Debtors		53,749		62,274	
Cash at bank and in hand		17,222		34,384	
		<u>242,942</u>		<u>219,282</u>	
Creditors: Amounts Falling Due Within One Year		(139,388)		(115,859)	
		<u>(139,388)</u>		<u>(115,859)</u>	
NET CURRENT ASSETS (LIABILITIES)			103,554		103,423
			<u>103,554</u>		<u>103,423</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			162,389		172,812
			<u>162,389</u>		<u>172,812</u>
NET ASSETS			<u>162,389</u>		<u>172,812</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and Loss account			162,289		172,712
			<u>162,289</u>		<u>172,712</u>
SHAREHOLDERS' FUNDS			<u>162,389</u>		<u>172,812</u>

BLUE JIGSAW LIMITED
Company No. 04790749
Abbreviated Balance Sheet (continued) 30 June 2013

For the year ending 30 June 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr GRAHAM CRICK _____

03/10/2013

BLUE JIGSAW LIMITED
Notes to the Abbreviated Accounts
For The Year Ended 30 June 2013

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 . Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% per annum on reducing balance
Fixtures & Fittings	20% per annum on reducing balance

1.4 . Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.5 . Stocks and Work in Progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

BLUE JIGSAW LIMITED
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 June 2013

2 . Tangible Assets

	Total
Cost	£
As at 1 July 2012	145,800
Additions	4,759
As at 30 June 2013	150,559
Depreciation	
As at 1 July 2012	76,411
Provided during the period	15,313
As at 30 June 2013	91,724
Net Book Value	
As at 30 June 2013	58,835
As at 1 July 2012	69,389

3 . Share Capital

			2013	2012
Allotted, called up and fully paid:	Value	Number	£	£
Ordinary shares	1	100	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.