

**Abbreviated Unaudited Accounts**

**for the Year Ended**

**31 March 2015**

**for**

**J B Business Limited**

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**for the Year Ended 31 March 2015**

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**J B Business Limited**  
**Company Information**  
**for the Year Ended 31 March 2015**

**DIRECTOR:** Mrs J M Brown

**REGISTERED OFFICE:** Thorncliffe Mews  
Thorncliffe Park Estate  
Chapelton  
Sheffield  
S35 2PH

**REGISTERED NUMBER:** 06851661 (England and Wales)

**ACCOUNTANTS:** Turner Beaumont & Co Ltd  
Chartered Accountants  
Thorncliffe Mews  
Thorncliffe Park Estate  
Chapelton  
Sheffield  
S35 2PH

**J B Business Limited (Registered number: 06851661)**

**Abbreviated Balance Sheet**  
**31 March 2015**

	Notes	31.3.15 £	£	31.3.14 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		4,000		5,000
Tangible assets	3		<u>990</u>		<u>667</u>
			4,990		5,667
<b>CURRENT ASSETS</b>					
Debtors		14,885		12,603	
Cash at bank		<u>4,842</u>		<u>4,737</u>	
		19,727		17,340	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>14,338</u>		<u>15,703</u>	
<b>NET CURRENT ASSETS</b>			<u>5,389</u>		<u>1,637</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			10,379		7,304
<b>PROVISIONS FOR LIABILITIES</b>			<u>198</u>		<u>133</u>
<b>NET ASSETS</b>			<u>10,181</u>		<u>7,171</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			<u>10,180</u>		<u>7,170</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>10,181</u>		<u>7,171</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) 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.
- (b)

The notes form part of these abbreviated accounts

**J B Business Limited (Registered number: 06851661)**

**Abbreviated Balance Sheet - continued**  
**31 March 2015**

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 29 October 2015 and were signed by:

Mrs J M Brown - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 March 2015**

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 April 2008).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 33% on cost and 15% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2014	
and 31 March 2015	<u>10,000</u>
<b>AMORTISATION</b>	
At 1 April 2014	5,000
Amortisation for year	<u>1,000</u>
At 31 March 2015	<u>6,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>4,000</u>
At 31 March 2014	<u>5,000</u>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 March 2015**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2014	4,150
Additions	864
At 31 March 2015	<u>5,014</u>
<b>DEPRECIATION</b>	
At 1 April 2014	3,483
Charge for year	541
At 31 March 2015	<u>4,024</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>990</u>
At 31 March 2014	<u>667</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

**Chartered Accountants' Report to the Director**  
**on the Unaudited Financial Statements of**  
**J B Business Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J B Business Limited for the year ended 31 March 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of J B Business Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J B Business Limited and state those matters that we have agreed to state to the director of J B Business Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that J B Business Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of J B Business Limited. You consider that J B Business Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of J B Business Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Turner Beaumont & Co Ltd  
Chartered Accountants  
Thorncliffe Mews  
Thorncliffe Park Estate  
Chapelton  
Sheffield  
S35 2PH

6 November 2015



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.