

Company Registration No. 08280131 (England and Wales)

JIGSAW PFM LTD
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 30 NOVEMBER 2013

TUESDAY



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JIGSAW PFM LTD

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JIGSAW PFM LTD

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JIGSAW PFM LTD FOR THE PERIOD ENDED 30 NOVEMBER 2013

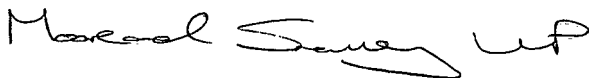
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jigsaw PFM Ltd for the period ended 30 November 2013 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given to us.

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

This report is made solely to the Board of Directors of Jigsaw PFM Ltd, as a body, in accordance with the terms of our engagement letter dated 22 October 2013. Our work has been undertaken solely to prepare for your approval the financial statements of Jigsaw PFM Ltd and state those matters that we have agreed to state to the Board of Directors of Jigsaw PFM Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jigsaw PFM Ltd and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Jigsaw PFM Ltd 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 Jigsaw PFM Ltd. You consider that Jigsaw PFM Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Jigsaw PFM Ltd. 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.



Moore and Smalley LLP
Chartered Accountants

Priory Close
St Marys Gate
Lancaster
LA1 1XB

4 August 2014

JIGSAW PFM LTD

ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2013

	Notes	2013 £	£
Fixed assets			
Tangible assets	2		4,147
Current assets			
Debtors		17,174	
Cash at bank and in hand		13,910	
		<u>31,084</u>	
Creditors: amounts falling due within one year		<u>(24,638)</u>	
Net current assets			<u>6,446</u>
Total assets less current liabilities			<u>10,593</u>
Provisions for liabilities			<u>(829)</u>
			<u>9,764</u>
Capital and reserves			
Called up share capital	3		1
Profit and loss account			<u>9,763</u>
Shareholders' funds			<u>9,764</u>


For the financial period ended 30 November 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 of its financial statements for the period in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 1/8/14.


Mr C J Johannessen
Director

Company Registration No. 08280131

JIGSAW PFM LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 NOVEMBER 2013

1 Accounting policies

1.1 Accounting convention

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 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts to the extent that the company has a right to consideration arising from the performance of its contractual arrangements.

1.4 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 less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33.33% Straight Line
Motor vehicles	33.33% Reducing balance

1.5 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.6 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Fixed assets

	Tangible assets £
Cost	
At 5 November 2012	-
Additions	5,223
	<hr/>
At 30 November 2013	5,223
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Depreciation	
At 5 November 2012	-
Charge for the period	1,076
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At 30 November 2013	1,076
	<hr/>
Net book value	
At 30 November 2013	4,147
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JIGSAW PFM LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2013

3	Share capital	2013
		£
	Allotted, called up and fully paid	
	1 Ordinary shares of £1 each	1
		<u>1</u>

Upon incorporation 1 ordinary shares of £1.00 each were allotted and fully paid at par for cash consideration.