

**Registered Number SC253864**

**J & J HOWE REMOVALS LIMITED**

**Abbreviated Accounts**

**31 October 2016**

## Abbreviated Balance Sheet as at 31 October 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	235,478	243,389
		<u>235,478</u>	<u>243,389</u>
<b>Current assets</b>			
Debtors		113,379	105,632
Cash at bank and in hand		333,899	231,537
		<u>447,278</u>	<u>337,169</u>
<b>Creditors: amounts falling due within one year</b>		(108,214)	(132,744)
<b>Net current assets (liabilities)</b>		<u>339,064</u>	<u>204,425</u>
<b>Total assets less current liabilities</b>		<u>574,542</u>	<u>447,814</u>
<b>Provisions for liabilities</b>		(12,765)	(13,481)
<b>Total net assets (liabilities)</b>		<u>561,777</u>	<u>434,333</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		561,677	434,233
<b>Shareholders' funds</b>		<u>561,777</u>	<u>434,333</u>

- For the year ending 31 October 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 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 26 July 2017

And signed on their behalf by:  
**M G McNaughton, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 2016****1 Accounting Policies****Basis of measurement and preparation of accounts**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover policy**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

**Tangible assets depreciation policy**

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

Motor vehicles - 25% reducing balance

Fixtures & fittings - 10% reducing balance

Office equipment - 25% reducing balance

No depreciation is provided on freehold property.

**Other accounting policies****Cash flow**

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 November 2015	352,494
Additions	14,000
Disposals	(15,651)

Revaluations	-
Transfers	-
At 31 October 2016	<u>350,843</u>
<b>Depreciation</b>	
At 1 November 2015	109,105
Charge for the year	20,736
On disposals	<u>(14,476)</u>
At 31 October 2016	<u>115,365</u>
<b>Net book values</b>	
At 31 October 2016	<u>235,478</u>
At 31 October 2015	<u>243,389</u>

### 3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
100 Ordinary shares of £1 each	100	100

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