

Registered Number 05280226

JPM CONSULTANTS LIMITED

Abbreviated Accounts

30 November 2014

Abbreviated Balance Sheet as at 30 November 2014

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	2	273,095	264,480
		<u>273,095</u>	<u>264,480</u>
Current assets			
Debtors		-	360
Cash at bank and in hand		841	7,404
		<u>841</u>	<u>7,764</u>
Creditors: amounts falling due within one year		<u>(97,135)</u>	<u>(85,943)</u>
Net current assets (liabilities)		<u>(96,294)</u>	<u>(78,179)</u>
Total assets less current liabilities		<u>176,801</u>	<u>186,301</u>
Total net assets (liabilities)		<u>176,801</u>	<u>186,301</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		176,800	186,300
Shareholders' funds		<u>176,801</u>	<u>186,301</u>

- For the year ending 30 November 2014 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 6 May 2015

And signed on their behalf by:

J R W Jones, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2014

1 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 invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings - no depreciation provided
 Plant and machinery - 25% reducing balance
 Fixtures, fittings and equipment - 25% reducing balance
 Office improvements- 15% reducing balance

2 Tangible fixed assets

	£
Cost	
At 1 December 2013	270,787
Additions	11,953
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2014	<u>282,740</u>
Depreciation	
At 1 December 2013	6,307
Charge for the year	3,338
On disposals	-
At 30 November 2014	<u>9,645</u>
Net book values	
At 30 November 2014	<u>273,095</u>
At 30 November 2013	<u>264,480</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
1 Ordinary shares of £1 each	1	1

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