

Julian Maurice Developments Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2016

TGKS Accountancy Limited
t/a AIMS Accountants for Business
The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR

Julian Maurice Developments Limited
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 4</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Julian Maurice Developments Limited
for the Year Ended 31 August 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Julian Maurice Developments Limited for the year ended 31 August 2016 set out on pages 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Julian Maurice Developments Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Julian Maurice Developments Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Julian Maurice Developments Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Julian Maurice Developments Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Julian Maurice Developments Limited. You consider that Julian Maurice Developments 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 accounts of Julian Maurice Developments 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 accounts.

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TGKS Accountancy Limited
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The Mill at Scott Hall
44 Potternewton Mount
Leeds
LS7 2DR
18 May 2017

Julian Maurice Developments Limited
(Registration number: 05546800)
Abbreviated Balance Sheet at 31 August 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		1,435	2,291
Current assets			
Stocks		-	2,656
Debtors		4,888	5,913
Cash at bank and in hand		54	54
		4,942	8,623
Creditors: Amounts falling due within one year		(9,205)	(17,683)
Net current liabilities		(4,263)	(9,060)
Net liabilities		(2,828)	(6,769)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(2,928)	(6,869)
Shareholders' deficit		(2,828)	(6,769)

For the year ending 31 August 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 director acknowledges his 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 director on 18 May 2017

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Mr J S Maurice
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
Page 2

Julian Maurice Developments Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2016
..... continued

1 Accounting policies

Basis of preparation

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

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	35% on reducing balance
Office Equipment	35% on reducing balance
Motor Vehicles	20% straight line

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Julian Maurice Developments Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2016
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2015	8,878	8,878
Additions	<u>417</u>	<u>417</u>
At 31 August 2016	<u>9,295</u>	<u>9,295</u>
Depreciation		
At 1 September 2015	6,587	6,587
Charge for the year	<u>1,273</u>	<u>1,273</u>
At 31 August 2016	<u>7,860</u>	<u>7,860</u>
Net book value		
At 31 August 2016	<u><u>1,435</u></u>	<u><u>1,435</u></u>
At 31 August 2015	<u><u>2,291</u></u>	<u><u>2,291</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary 'A' of £1 each	50	50	50	50
Ordinary 'B' of £1 each	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>

Page 4

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