

**Registered Number 04097904**

**JMH PUBLISHING LIMITED**

**Abbreviated Accounts**

**31 October 2013**

**Abbreviated Balance Sheet as at 31 October 2013**

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
<b>Fixed assets</b>			
Intangible assets	2	68,089	30,599
Tangible assets	3	9,216	1,745
		<u>77,305</u>	<u>32,344</u>
<b>Current assets</b>			
Debtors		452,689	227,999
Cash at bank and in hand		866,017	1,019,116
		<u>1,318,706</u>	<u>1,247,115</u>
<b>Creditors: amounts falling due within one year</b>		<u>(993,809)</u>	<u>(802,213)</u>
<b>Net current assets (liabilities)</b>		<u>324,897</u>	<u>444,902</u>
<b>Total assets less current liabilities</b>		<u>402,202</u>	<u>477,246</u>
<b>Total net assets (liabilities)</b>		<u>402,202</u>	<u>477,246</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		402,102	477,146
<b>Shareholders' funds</b>		<u>402,202</u>	<u>477,246</u>

- For the year ending 31 October 2013 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 7 May 2014

And signed on their behalf by:

**J Heath, Director**

**P Brown, Director**

## Notes to the Abbreviated Accounts for the period ended 31 October 2013

## 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**

This represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying goods and services and excludes VAT. Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of work performed.

**Tangible assets depreciation policy**

This is calculated to write off the cost of fixed assets over their estimated useful lives. The principal annual rate used, which is consistent with that of the previous year is 25% straight line.

**Intangible assets amortisation policy**

This is calculated to write off the cost of fixed assets over their estimated useful lives. The principal annual rate used, which is consistent with that of the previous year is 25% straight line.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 November 2012	100,574
Additions	69,662
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2013	<u>170,236</u>
<b>Amortisation</b>	
At 1 November 2012	69,975
Charge for the year	32,172
On disposals	-
At 31 October 2013	<u>102,147</u>
<b>Net book values</b>	
At 31 October 2013	<u>68,089</u>
At 31 October 2012	<u>30,599</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 November 2012	22,202

Additions	10,677
Disposals	(9,765)
Revaluations	-
Transfers	-
At 31 October 2013	<u>23,114</u>
<b>Depreciation</b>	
At 1 November 2012	20,457
Charge for the year	3,206
On disposals	(9,765)
At 31 October 2013	<u>13,898</u>
<b>Net book values</b>	
At 31 October 2013	<u>9,216</u>
At 31 October 2012	<u>1,745</u>

#### 4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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