

REGISTERED NUMBER: 4097904 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2014

FOR

JMH PUBLISHING LIMITED

MONDAY



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COMPANIES HOUSE

**JMH PUBLISHING LIMITED**

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FOR THE YEAR ENDED 31 OCTOBER 2014**

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**JMH PUBLISHING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2014**

**DIRECTORS:**

Mr J M Heath  
Dr P J Brown  
Mr N F Chivers  
Mr O L O'Callaghan-Brown

**SECRETARY:**

Mr J M Heath

**REGISTERED OFFICE:**

Solitaire  
Tidebrook Road  
Wadhurst  
East Sussex  
TN5 6LH

**REGISTERED NUMBER:**

4097904 (England and Wales)

**AUDITORS:**

Bayar Hughes & Co  
Chartered Certified Accountants  
Registered Auditors  
4 Green Lane Business Park  
238 Green lane  
New Eltham  
London  
SE9 3TL

**REPORT OF THE INDEPENDENT AUDITORS TO  
JMH PUBLISHING LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of JMH PUBLISHING LIMITED for the year ended 31 October 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Bayar Chakarto (Senior Statutory Auditor)  
for and on behalf of Bayar Hughes & Co  
Chartered Certified Accountants  
Registered Auditors  
4 Green Lane Business Park  
238 Green lane  
New Eltham  
London  
SE9 3TL

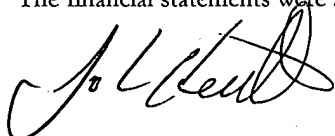
29 May 2015

**ABBREVIATED BALANCE SHEET**  
**31 OCTOBER 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		51,666		68,089
Tangible assets	3		9,868		9,216
			<u>61,534</u>		<u>77,305</u>
<b>CURRENT ASSETS</b>					
Debtors	4	348,962		452,689	
Cash at bank		988,540		866,017	
		<u>1,337,502</u>		<u>1,318,706</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>1,055,580</u>		<u>993,809</u>	
<b>NET CURRENT ASSETS</b>			<u>281,922</u>		<u>324,897</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>343,456</u></u>		<u><u>402,202</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Profit and loss account			<u>343,356</u>		<u>402,102</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>343,456</u></u>		<u><u>402,202</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 May 2015 and were signed on its behalf by:



Mr J M Heath - Director

# JMH PUBLISHING LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2014

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### Turnover

This represents revenue recognised in the accounts and comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying goods and services. Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of services rendered.

#### Intangible fixed assets

Intangible fixed assets (including website costs) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

### 2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 November 2013	170,236
Additions	14,540
	<hr/>
At 31 October 2014	184,776
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<b>AMORTISATION</b>	
At 1 November 2013	102,147
Amortisation for year	30,963
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At 31 October 2014	133,110
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<b>NET BOOK VALUE</b>	
At 31 October 2014	51,666
	<hr/>
At 31 October 2013	68,089
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**JMH PUBLISHING LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2014**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 November 2013	23,114
Additions	5,189
Disposals	(755)
	<hr/>
At 31 October 2014	27,548
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<b>DEPRECIATION</b>	
At 1 November 2013	13,898
Charge for year	4,537
Eliminated on disposal	(755)
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At 31 October 2014	17,680
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<b>NET BOOK VALUE</b>	
At 31 October 2014	9,868
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At 31 October 2013	9,216
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**4. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £35,871 (2013 - £26,716).

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2014 £	2013 £
Number:	Class:			
100	Ordinary	1	100	100
			<hr/>	<hr/>

**6. ULTIMATE PARENT COMPANY**

Assetbond Ltd is regarded by the directors as being the company's ultimate parent company.