

Registration number 04931581

Jem Consulting & Training Limited

Abbreviated accounts

for the year ended 31 October 2004



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Jem Consulting & Training Limited
Unaudited financial statements

Abbreviated balance sheet
as at 31 October 2004

	Notes	2004	
		£	£
Fixed assets			
Tangible assets	2		1,273
Current assets			
Debtors		6,812	
Cash at bank and in hand		8,121	
		<u>14,933</u>	
Creditors: amounts falling due within one year		<u>(8,166)</u>	
Net current assets			<u>6,767</u>
Total assets less current liabilities			8,040
Provisions for liabilities and charges			(81)
Net assets			<u>7,959</u>
Capital and reserves			
Called up share capital	3		1
Profit and loss account			<u>7,958</u>
Shareholders' funds			<u>7,959</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

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

Jem Consulting & Training Limited
Unaudited financial statements

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4)
for the year ended 31 October 2004

In approving these abbreviated accounts as director of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 October 2004 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on AUG 1, 2005 and signed on its behalf by



Jane Elizabeth Morgan
Director

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

Jem Consulting & Training Limited

Notes to the abbreviated financial statements for the year ended 31 October 2004

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

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

Computer equipment	-	25% reducing balance
Fixtures and equipment	-	25% reducing balance

1.4. Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

2. Fixed assets

	Tangible fixed assets £
Cost	
Additions	1,697
At 31 October 2004	1,697
Depreciation	
Charge for year	424
At 31 October 2004	424
Net book value	
At 31 October 2004	1,273

Jem Consulting & Training Limited

**Notes to the abbreviated financial statements
for the year ended 31 October 2004**

3. Share capital	2004
	£
Authorised	
1 Ordinary shares of £1 each	1
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Allotted, called up and fully paid	
1 Ordinary shares of £1 each	1
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