

Registered number

06661934

Jam Design & Publications Ltd

Abbreviated Accounts

31 August 2014

Jam Design & Publications Ltd

Report to the directors on the preparation of the unaudited abbreviated accounts of Jam Design & Publications Ltd for the year ended 31 August 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Jam Design & Publications Ltd for the year ended 31 August 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Pareto Consultancy Ltd
Chartered Certified Accountants
65 Bent Lane
Leyland
Preston
Lancs
PR25 4HR

27 January 2015

Jam Design & Publications Ltd**Registered number:** 06661934**Abbreviated Balance Sheet****as at 31 August 2014**

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	19,004	20,714
Tangible assets	3	3,075	3,590
		<u>22,079</u>	<u>24,304</u>
Current assets			
Debtors		21,735	25,493
Cash at bank and in hand		1,082	1,871
		<u>22,817</u>	<u>27,364</u>
Creditors: amounts falling due within one year		<u>(43,719)</u>	<u>(50,774)</u>
Net current liabilities		(20,902)	(23,410)
Total assets less current liabilities		<u>1,177</u>	<u>894</u>
Provisions for liabilities		(615)	(718)
Net assets		<u>562</u>	<u>176</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		462	76
Shareholders' funds		<u>562</u>	<u>176</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs M Feeney

Director

Approved by the board on 27 January 2015

Jam Design & Publications Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2014

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% reducing balance
Motor vehicles	25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

£

Cost

At 1 September 2013	34,207
At 31 August 2014	<u>34,207</u>

Amortisation

At 1 September 2013	13,493
Provided during the year	<u>1,710</u>
At 31 August 2014	<u>15,203</u>

Net book value

At 31 August 2014	<u>19,004</u>
At 31 August 2013	<u>20,714</u>

3 Tangible fixed assets

£

Cost

At 1 September 2013	7,178
At 31 August 2014	<u>7,178</u>

Depreciation

At 1 September 2013	3,588
Charge for the year	515
At 31 August 2014	<u>4,103</u>

Net book value

At 31 August 2014	<u>3,075</u>
At 31 August 2013	<u>3,590</u>

4 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.