

# JBO (UK) Limited

trading as On The Move

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2014

MMO Limited  
Chartered Accountants  
Wellesley House  
204 London Road  
Waterlooville  
Hampshire  
PO7 7AN

**JBO (UK) Limited**  
**trading as On The Move**  
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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 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
JBO (UK) Limited  
trading as On The Move  
for the Year Ended 30 November 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of JBO (UK) Limited for the year ended 30 November 2014 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of JBO (UK) 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 JBO (UK) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JBO (UK) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that JBO (UK) 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 JBO (UK) Limited. You consider that JBO (UK) 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 JBO (UK) 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.

.....  
  
MMO Limited  
Chartered Accountants  
Wellesley House  
204 London Road  
Waterlooville  
Hampshire  
PO7 7AN  
25 March 2015

**JBO (UK) Limited**  
**trading as On The Move**  
**(Registration number: 08304443)**  
**Abbreviated Balance Sheet at 30 November 2014**

	Note	30 November 2014 £	30 November 2013 £
<b>Fixed assets</b>			
Intangible fixed assets		9,250	12,250
Tangible fixed assets		<u>261</u>	<u>501</u>
		<u>9,511</u>	<u>12,751</u>
<b>Current assets</b>			
Debtors		1,062	588
Cash at bank and in hand		<u>676</u>	<u>558</u>
		1,738	1,146
Creditors: Amounts falling due within one year		<u>(25,311)</u>	<u>(28,634)</u>
Net current liabilities		<u>(23,573)</u>	<u>(27,488)</u>
Net liabilities		<u>(14,062)</u>	<u>(14,737)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>(14,162)</u>	<u>(14,837)</u>
Shareholders' deficit		<u>(14,062)</u>	<u>(14,737)</u>

For the year ending 30 November 2014 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 her 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 23 March 2015

The notes on pages 4 to 5 form an integral part of these financial statements.

**JBO (UK) Limited**  
**trading as On The Move**  
**(Registration number: 08304443)**  
**Abbreviated Balance Sheet at 30 November 2014**  
**..... continued**

.....  
Mrs J Brining  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.  
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**JBO (UK) Limited**  
**trading as On The Move**  
**Notes to the Abbreviated Accounts for the Year Ended 30 November 2014**  
**..... 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 April 2008).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Amortisation**

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

<b>Asset class</b>	<b>Amortisation method and rate</b>
Franchise	5 years straight line

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	3 years straight line

**Research and development**

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

**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.

**JBO (UK) Limited**  
**trading as On The Move**  
**Notes to the Abbreviated Accounts for the Year Ended 30 November 2014**  
*..... continued*

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 December 2013	15,000	722	15,722
At 30 November 2014	15,000	722	15,722
<b>Depreciation</b>			
At 1 December 2013	2,750	221	2,971
Charge for the year	3,000	240	3,240
At 30 November 2014	5,750	461	6,211
<b>Net book value</b>			
At 30 November 2014	9,250	261	9,511
At 30 November 2013	12,250	501	12,751

**3 Share capital**

**Allotted, called up and fully paid shares**

	30 November 2014		30 November 2013	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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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.