

Registered Number SC120839

J.D. & W. HAMILTON LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Intangible assets	2	75,000	75,000
Tangible assets	3	40,853	42,911
		<u>115,853</u>	<u>117,911</u>
Current assets			
Stocks		1,000	1,000
Debtors		95,133	82,785
Cash at bank and in hand		69,871	29,176
		<u>166,004</u>	<u>112,961</u>
Creditors: amounts falling due within one year		<u>(83,828)</u>	<u>(51,705)</u>
Net current assets (liabilities)		<u>82,176</u>	<u>61,256</u>
Total assets less current liabilities		<u>198,029</u>	<u>179,167</u>
Total net assets (liabilities)		<u>198,029</u>	<u>179,167</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		197,029	178,167
Shareholders' funds		<u>198,029</u>	<u>179,167</u>

- For the year ending 31 March 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 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 31 December 2014

And signed on their behalf by:

Mr A Dalgleish, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014**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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Property - 2% straight line

Plant & Machinery - 25% straight line

Motor Vehicles - 25% straight line

Intangible assets amortisation policy

Goodwill

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life up to a maximum of 20 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable.

2 Intangible fixed assets

	£
Cost	
At 1 April 2013	75,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>75,000</u>

Amortisation

At 1 April 2013	-
Charge for the year	-
On disposals	-
At 31 March 2014	-

Net book values

At 31 March 2014	75,000
At 31 March 2013	75,000

3 Tangible fixed assets

£

Cost

At 1 April 2013	135,639
Additions	3,278
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	138,917

Depreciation

At 1 April 2013	92,728
Charge for the year	5,336
On disposals	-
At 31 March 2014	98,064

Net book values

At 31 March 2014	40,853
At 31 March 2013	42,911

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