

Registered Number SC351378

A & J ACCOUNTANCY SERVICES LTD

Abbreviated Accounts

31 May 2012

Abbreviated Balance Sheet as at 31 May 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets	2	38,009	8,925
Tangible assets	3	143	191
		<u>38,152</u>	<u>9,116</u>
Current assets			
Debtors		955	-
Cash at bank and in hand		57,377	23,492
		<u>58,332</u>	<u>23,492</u>
Creditors: amounts falling due within one year		<u>(49,902)</u>	<u>(11,400)</u>
Net current assets (liabilities)		<u>8,430</u>	<u>12,092</u>
Total assets less current liabilities		<u>46,582</u>	<u>21,208</u>
Total net assets (liabilities)		<u>46,582</u>	<u>21,208</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		46,580	21,206
Shareholders' funds		<u>46,582</u>	<u>21,208</u>

- For the year ending 31 May 2012 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 28 February 2013

And signed on their behalf by:

Angela Carswell, Director

Jeffrey M Simpson, Director

Notes to the Abbreviated Accounts for the period ended 31 May 2012**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

Turnover represents the value of services supplied to customers.

Tangible assets depreciation policy

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

Plant and machinery 25% reducing balance

Intangible assets amortisation policy

Goodwill is being amortised over its estimated useful life of 10 years.

2 Intangible fixed assets

	£
Cost	
At 1 June 2011	8,925
Additions	29,976
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2012	<u>38,901</u>
Amortisation	
At 1 June 2011	-
Charge for the year	892
On disposals	-
At 31 May 2012	<u>892</u>
Net book values	
At 31 May 2012	<u>38,009</u>
At 31 May 2011	<u>8,925</u>

3 Tangible fixed assets

	£
Cost	
At 1 June 2011	340
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2012	<u>340</u>
Depreciation	
At 1 June 2011	149

Charge for the year	48
On disposals	-
At 31 May 2012	<u>197</u>
Net book values	
At 31 May 2012	<u>143</u>
At 31 May 2011	<u><u>191</u></u>

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