

**Registered Number SC351378**

**A & J ACCOUNTANCY SERVICES LTD**

**Abbreviated Accounts**

**31 May 2013**

## Abbreviated Balance Sheet as at 31 May 2013

|   | <i>Notes</i> | <i>2013</i>   | <i>2012</i>   |
|---|--------------|---------------|---------------|
|   |              | £             | £             |
| <b>Fixed assets</b>                                   |              |               |               |
| Intangible assets                                     | 2            | 64,708        | 38,009        |
| Tangible assets                                       | 3            | 107           | 143           |
|   |              | <u>64,815</u> | <u>38,152</u> |
| <b>Current assets</b>                                 |              |               |               |
| Debtors   |              | 17,816        | 616           |
| Cash at bank and in hand                              |              | 66,217        | 57,377        |
|   |              | <u>84,033</u> | <u>57,993</u> |
| <b>Prepayments and accrued income</b>                 |              | 356           | 339           |
| <b>Creditors: amounts falling due within one year</b> |              | (67,578)      | (49,902)      |
| <b>Net current assets (liabilities)</b>               |              | <u>16,811</u> | <u>8,430</u>  |
| <b>Total assets less current liabilities</b>          |              | <u>81,626</u> | <u>46,582</u> |
| <b>Total net assets (liabilities)</b>                 |              | <u>81,626</u> | <u>46,582</u> |
| <b>Capital and reserves</b>                           |              |               |               |
| Called up share capital                               |              | 2             | 2             |
| Profit and loss account                               |              | 81,624        | 46,580        |
| <b>Shareholders' funds</b>                            |              | <u>81,626</u> | <u>46,582</u> |

- For the year ending 31 May 2013 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 27 March 2014

And signed on their behalf by:

**Angela carswell, Director**

## Notes to the Abbreviated Accounts for the period ended 31 May 2013

## 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 provided to clients

**Intangible assets amortisation policy**

Goodwill is being amortised over it's estimated useful life of 10 years

## 2 Intangible fixed assets

|                        | £                    |
|------------------------|----------------------|
| <b>Cost</b>            |                      |
| At 1 June 2012         | 38,901               |
| Additions              | 30,500               |
| Disposals              | -                    |
| Revaluations           | -                    |
| Transfers              | -                    |
| At 31 May 2013         | <u>69,401</u>        |
| <b>Amortisation</b>    |                      |
| At 1 June 2012         | 892                  |
| Charge for the year    | 3,801                |
| On disposals           | -                    |
| At 31 May 2013         | <u>4,693</u>         |
| <b>Net book values</b> |                      |
| At 31 May 2013         | <u><u>64,708</u></u> |
| At 31 May 2012         | <u><u>38,009</u></u> |

## 3 Tangible fixed assets

|                     | £          |
|---------------------|------------|
| <b>Cost</b>         |            |
| At 1 June 2012      | 191        |
| Additions           | -          |
| Disposals           | -          |
| Revaluations        | -          |
| Transfers           | -          |
| At 31 May 2013      | <u>191</u> |
| <b>Depreciation</b> |            |
| At 1 June 2012      | 48         |

|                        |            |
|------------------------|------------|
| Charge for the year    | 36         |
| On disposals           | -          |
| At 31 May 2013         | <u>84</u>  |
| <b>Net book values</b> |            |
| At 31 May 2013         | <u>107</u> |
| At 31 May 2012         | <u>143</u> |

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