

Registered Number SC351378

A & J ACCOUNTANCY SERVICES LTD

Abbreviated Accounts

31 May 2016

Abbreviated Balance Sheet as at 31 May 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Intangible assets	2	119,544	179,316
Tangible assets	3	10,060	13,081
		<u>129,604</u>	<u>192,397</u>
Current assets			
Debtors		-	492
Cash at bank and in hand		69,344	99,049
		<u>69,344</u>	<u>99,541</u>
Prepayments and accrued income		5,076	5,118
Creditors: amounts falling due within one year		(106,124)	(182,738)
Net current assets (liabilities)		<u>(31,704)</u>	<u>(78,079)</u>
Total assets less current liabilities		<u>97,900</u>	<u>114,318</u>
Total net assets (liabilities)		<u>97,900</u>	<u>114,318</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		97,898	114,316
Shareholders' funds		<u>97,900</u>	<u>114,318</u>

- For the year ending 31 May 2016 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 February 2017

And signed on their behalf by:

Angela Carswell, Director

Notes to the Abbreviated Accounts for the period ended 31 May 2016

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, net of VAT and discounts.

Tangible assets depreciation policy

Equipment depreciated at 25% pa reducing balance

Intangible assets amortisation policy

Goodwill amortised over 5 years

2 Intangible fixed assets

	£
Cost	
At 1 June 2015	303,553
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2016	<u>303,553</u>
Amortisation	
At 1 June 2015	124,237
Charge for the year	59,772
On disposals	-
At 31 May 2016	<u>184,009</u>
Net book values	
At 31 May 2016	<u>119,544</u>
At 31 May 2015	<u>179,316</u>

3 Tangible fixed assets

	£
Cost	
At 1 June 2015	22,386
Additions	332
Disposals	-
Revaluations	-
Transfers	<u>-</u>

At 31 May 2016	<u>22,718</u>
Depreciation	
At 1 June 2015	9,305
Charge for the year	3,353
On disposals	-
At 31 May 2016	<u>12,658</u>
Net book values	
At 31 May 2016	<u>10,060</u>
At 31 May 2015	<u>13,081</u>

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