

Unaudited Financial Statements for the Year Ended 30 November 2022

for

J.L. TESTING LTD

J.L. TESTING LTD (REGISTERED NUMBER: SC389028)

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FOR THE YEAR ENDED 30 November 2022**

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J.L. TESTING LTD

**Company Information
FOR THE YEAR ENDED 30 November 2022**

DIRECTOR: Mr J Lennie

REGISTERED OFFICE: 51a Perth Road
Scone
Perth
PH2 6JL

REGISTERED NUMBER: SC389028 (Scotland)

ACCOUNTANTS: JSA Services Limited
4th Floor
Radius House
51 Clarendon Road
Watford
Hertfordshire
WD17 1HP

J.L. TESTING LTD (REGISTERED NUMBER: SC389028)**Abridged Balance Sheet
30 November 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5	330	243
CURRENT ASSETS			
Debtors		101,602	80,628
CREDITORS			
Amounts falling due within one year		(101,823)	(70,119)
NET CURRENT (LIABILITIES)/ASSETS		(221)	10,509
TOTAL ASSETS LESS CURRENT LIABILITIES		109	10,752
CAPITAL AND RESERVES			
Called up share capital	6	10	10
Retained earnings		99	10,742
SHAREHOLDERS' FUNDS		109	10,752

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30 November 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 16 August 2023 and were signed by:

Mr J Lennie - Director

The notes form part of these financial statements

**Notes to the Financial Statements
FOR THE YEAR ENDED 30 November 2022**

1. Statutory information

J.L. Testing Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. Accounting policies**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. Employees and directors

The average number of employees during the year was 2 (2021 - 2).

5. Tangible fixed assets

	Totals
	£
COST	
At 1 December 2021	490
Additions	375
At 30 November 2022	865
DEPRECIATION	
At 1 December 2021	247
Charge for year	288
At 30 November 2022	535
NET BOOK VALUE	
At 30 November 2022	330
At 30 November 2021	243

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 30 November 2022**6. Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
10	Ordinary	£1	<u>10</u>	<u>10</u>

7. Pension commitments

The company operates a defined pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £600 (2021 - NIL).

8. Director's advances, credits and guarantees

The following advances and credits to a director subsisted during the years ended 30 November 2022 and 30 November 2021:

	2022 £	2021 £
Mr J Lennie		
Balance outstanding at start of year	45,118	30,232
Amounts advanced	41,934	33,073
Amounts repaid	(22,480)	(18,187)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>64,572</u>	<u>45,118</u>

9. Ultimate controlling party

The ultimate controlling party is Mr J Lennie.

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.