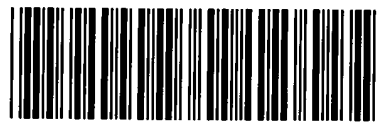


Registered number  
4267924

JDF Services Ltd  
Report and Accounts  
31 March 2017

TUESDAY



\*A65M4QFV\*

A13

02/05/2017

#84

COMPANIES HOUSE

**JDF Services Ltd**

**Registered number: 4267924**

**Director's Report**

The director presents his report and accounts for the year ended 31 March 2017.

**Principal activities**

The company's principal activity during the year continued to be the provision of services as chartered accountants.

**Directors**

The following persons served as directors during the year:

J D Ferry

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 April 2017 and signed on its behalf.



J D Ferry  
Director

**JDF Services Ltd**  
**Profit and Loss Account**  
**for the year ended 31 March 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	30,498	26,339
Cost of sales	(1,616)	(1,566)
<b>Gross profit</b>	<u>28,882</u>	<u>24,773</u>
Administrative expenses	(22,689)	(9,450)
<b>Operating profit</b>	<u>6,193</u>	<u>15,323</u>
Interest receivable	953	1,677
<b>Profit on ordinary activities before taxation</b>	<u>7,146</u>	<u>17,000</u>
Tax on profit on ordinary activities	(1,483)	(3,459)
<b>Profit for the financial year</b>	<u>5,663</u>	<u>13,541</u>

**JDF Services Ltd**  
**Registered number:**  
**Balance Sheet**  
**as at 31 March 2017**

4267924

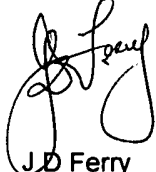
	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	2	565	895
<b>Current assets</b>			
Stocks		3,664	5,421
Debtors	3	8,144	6,404
Cash at bank and in hand		76,718	84,920
		<u>88,526</u>	<u>96,745</u>
<b>Creditors: amounts falling due within one year</b>	4	(13,717)	(8,329)
<b>Net current assets</b>		<u>74,809</u>	<u>88,416</u>
<b>Net assets</b>		<u>75,374</u>	<u>89,311</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		75,274	89,211
<b>Shareholders' funds</b>		<u>75,374</u>	<u>89,311</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



J.D. Ferry  
 Director

Approved by the board on 28 April 2017

**JDF Services Ltd**  
**Statement of Changes in Equity**  
**for the year ended 31 March 2017**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 April 2015</b>	100	-	-	91,803	91,903
Profit for the financial year				13,541	13,541
Dividends				(16,133)	(16,133)
<b>At 31 March 2016</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>89,211</u>	<u>89,311</u>
<b>At 1 April 2016</b>	100	-	-	89,211	89,311
Profit for the financial year				5,663	5,663
Dividends				(19,600)	(19,600)
<b>At 31 March 2017</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>75,274</u>	<u>75,374</u>

**JDF Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Plant and machinery

20% straight line

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**JDF Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2016	3,663
At 31 March 2017	<u>3,663</u>
<b>Depreciation</b>	
At 1 April 2016	2,768
Charge for the year	330
At 31 March 2017	<u>3,098</u>
<b>Net book value</b>	
At 31 March 2017	<u>565</u>
At 31 March 2016	<u>895</u>

**3 Debtors**

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	<u>8,144</u>	<u>6,404</u>

**JDF Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

<b>4 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,000	-
Corporation tax	1,495	3,466
Other taxes and social security costs	2,166	1,197
Other creditors	56	3,666
	<u>13,717</u>	<u>8,329</u>

**5 Other information**

JDF Services Ltd is a private company limited by shares and incorporated in England. Its registered office is:  
52 Parkway  
Welwyn Garden City  
Hertfordshire  
AL8 6HH