

Registered number  
02756197

JBA Limited  
Abbreviated Accounts  
31 December 2011



**JBA Limited****Registered number:** 02756197**Abbreviated Balance Sheet  
as at 31 December 2011**

	Notes	2011 £	2010 £
<b>Fixed assets</b>			
Tangible assets	2	1,933	-
Investments	3	100,000	200,000
		<u>101,933</u>	<u>200,000</u>
<b>Current assets</b>			
Debtors		111,289	129,807
Cash at bank and in hand		354,514	327,225
		<u>465,803</u>	<u>457,032</u>
<b>Creditors: amounts falling due within one year</b>		<u>(256,071)</u>	<u>(343,505)</u>
<b>Net current assets</b>		209,732	113,527
<b>Net assets</b>		<u>311,665</u>	<u>313,527</u>
<b>Capital and reserves</b>			
Called up share capital	4	25,017	25,017
Capital redemption reserve		1	1
Profit and loss account		286,647	288,509
<b>Shareholders' funds</b>		<u>311,665</u>	<u>313,527</u>

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

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

The directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

S R Marshall  
Director



Approved by the board on 20-4-2012

**JBA Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2011**

**1 Accounting policies**

***Basis of preparation***

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***

Turnover represents the value, net of value added tax and discounts, of work carried out in respect of services provided to customers

***Depreciation***

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

Fixtures & fittings	20% straight line
Computer equipment	33% straight line

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

**2 Tangible fixed assets**

£

**Cost**

At 1 January 2011	43,536
Additions	2,899
At 31 December 2011	<u>46,435</u>

**Depreciation**

At 1 January 2011	43,536
Charge for the year	966
At 31 December 2011	<u>44,502</u>

**Net book value**

At 31 December 2011	<u>1,933</u>
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**3 Investments**

£

**Cost**

At 1 January 2011	200,000
Disposals	(100,000)
At 31 December 2011	<u>100,000</u>

**JBA Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2011**

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2011 Number</b>	<b>2011 £</b>	<b>2010 £</b>
Allotted, called up and fully paid				
Ordinary shares	£1 each	25,012	25,012	25,012
B Non voting ordinary shares	£1 each	3	3	3
C Non voting ordinary shares	£1 each	2	2	2
			<u>25,017</u>	<u>25,017</u>