Registered number
07149285

J A Frayne Ltd

Abbreviated Accounts

28 February 2013

J A Frayne Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of J A Frayne Ltd for the year ended 28 February 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of J A Frayne Ltd for the year ended 28 February 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163.

Pareto Consultancy Ltd
Chartered Certified Accountants
64a Canberra Road
Leyland
Lancs
PR25 5TB

26 July 2013

J A Frayne Ltd

Registered number: 07149285

Abbreviated Balance Sheet

as at 28 February 2013

	Notes		2013		2012
			£		£
Fixed assets					
Tangible assets	2		4		108
Current assets					
Stocks		3,454		3,500	
Debtors		15,840		15,778	
Cash at bank and in hand		986		1,286	
		20,280		20,564	
Creditors: amounts falling due within one year		(20,175)		(20,479)	
Net current assets			105		85
Net assets			109		193
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			9		93
Shareholder's funds			109		193

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 member has 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr J A Frayne

Director

Approved by the board on 26 July 2013

J A Frayne Ltd

Notes to the Abbreviated Accounts

for the year ended 28 February 2013

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 goods provided to customers and 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.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

	£
Cost	
At 1 March 2012	318
At 28 February 2013	318
Depreciation	
At 1 March 2012	210
Charge for the year	104
At 28 February 2013	314
Net book value	
At 28 February 2013	4
At 29 February 2012	108

3 Share capital

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100