

Registered number  
02756197

JBA Limited

Abbreviated Accounts

31 December 2013

**JBA Limited****Registered number:** 02756197**Abbreviated Balance Sheet  
as at 31 December 2013**

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	1,346	3,658
<b>Current assets</b>			
Debtors		115,523	140,331
Cash at bank and in hand		407,165	374,331
		<u>522,688</u>	<u>514,662</u>
<b>Creditors: amounts falling due within one year</b>		<u>(236,291)</u>	<u>(229,748)</u>
<b>Net current assets</b>		286,397	284,914
<b>Net assets</b>		<u>287,743</u>	<u>288,572</u>
<b>Capital and reserves</b>			
Called up share capital	3	25,017	25,017
Capital redemption reserve		1	1
Profit and loss account		262,725	263,554
<b>Shareholders' funds</b>		<u>287,743</u>	<u>288,572</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 14 February 2014

## **JBA Limited**

### **Notes to the Abbreviated Accounts**

**for the year ended 31 December 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.

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

##### ***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 2013	10,553
At 31 December 2013	<u>10,553</u>

##### **Depreciation**

At 1 January 2013	6,895
Charge for the year	<u>2,312</u>
At 31 December 2013	<u>9,207</u>

##### **Net book value**

At 31 December 2013	<u>1,346</u>
At 31 December 2012	<u>3,658</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2013 Number</b>	<b>2013 £</b>	<b>2012 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	25,012	25,012	25,012
B Non voting ordinary shares	£1 each	2	2	2
C Non voting ordinary shares	£1 each	3	3	3
			<u>25,017</u>	<u>25,017</u>

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