

Registered number
02756197

JBA Limited

Abbreviated Accounts

31 December 2012

JBA Limited**Registered number:** 02756197**Abbreviated Balance Sheet
as at 31 December 2012**

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	3,658	1,933
Investments	3	-	100,000
		<u>3,658</u>	<u>101,933</u>
Current assets			
Debtors		140,331	111,289
Cash at bank and in hand		374,331	354,514
		<u>514,662</u>	<u>465,803</u>
Creditors: amounts falling due within one year		(229,748)	(256,071)
Net current assets		<u>284,914</u>	<u>209,732</u>
Net assets		<u>288,572</u>	<u>311,665</u>
Capital and reserves			
Called up share capital	4	25,017	25,017
Capital redemption reserve		1	1
Profit and loss account		263,554	286,647
Shareholders' funds		<u>288,572</u>	<u>311,665</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 24 April 2013

JBA Limited

Notes to the Abbreviated Accounts for the year ended 31 December 2012

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

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 2012	46,435
Additions	4,037
Disposals	(39,919)
At 31 December 2012	<u>10,553</u>

Depreciation

At 1 January 2012	44,502
Charge for the year	2,312
On disposals	(39,919)
At 31 December 2012	<u>6,895</u>

Net book value

At 31 December 2012	<u>3,658</u>
At 31 December 2011	<u>1,933</u>

3 Investments

£

Cost

At 1 January 2012	100,000
Disposals	(100,000)
At 31 December 2012	-

4 Share capital	Nominal value	2012 Number	2012 £	2011 £
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>

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