

Company registration number: 02786704

JBD Computing Limited

Unaudited filleted financial statements

31 March 2022

JBD Computing Limited

Contents

Directors and other information

Accountants report

Statement of financial position

Notes to the financial statements

JBD Computing Limited

Directors and other information

Director	Mr J B Dawe
Secretary	Mrs A L Dawe
Company number	02786704
Registered office	River Bank Breinton Common Hereford HR4 7PR
Accountants	Hicks and Company Chartered Accountants Vaughan Chambers Vaughan Road Harpenden Hertfordshire AL5 4EE

JBD Computing Limited

Chartered accountants report to the director on the preparation of the unaudited statutory financial statements of JBD Computing Limited

Period ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of JBD Computing Limited for the period ended 31 March 2022 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of JBD Computing Limited, as a body, in accordance with the terms of our engagement letter dated 26 January 2021. Our work has been undertaken solely to prepare for your approval the financial statements of JBD Computing Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JBD Computing Limited and its director as a body for our work or for this report.

It is your duty to ensure that JBD Computing Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of JBD Computing Limited. You consider that JBD Computing Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of JBD Computing Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hicks and Company

Chartered Accountants

Vaughan Chambers

Vaughan Road

Harpenden

Hertfordshire

AL5 4EE

22 November 2022

JBD Computing Limited**Statement of financial position****31 March 2022**

	Note	31/03/22 £	£	05/04/21 £	£
Fixed assets					
Tangible assets	5	1,169		1,556	
		<u> </u>	1,169	<u> </u>	1,556
Current assets					
Debtors	6	2,533		1,066	
Cash at bank and in hand		25,525		55,072	
		<u> </u>		<u> </u>	
		28,058		56,138	
Creditors: amounts falling due within one year	7	(12,591)		(34,934)	
		<u> </u>		<u> </u>	
Net current assets			15,467		21,204
Total assets less current liabilities			<u> </u>		<u> </u>
			16,636		22,760
Net assets			<u> </u>		<u> </u>
			16,636		22,760
Capital and reserves					
Called up share capital			41		41
Profit and loss account			16,595		22,719
			<u> </u>		<u> </u>
Shareholders funds			16,636		22,760
			<u> </u>		<u> </u>

For the period ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 22 November 2022 , and are signed on behalf of the board by:

Mr J B Dawe

Director

Company registration number: 02786704

JBD Computing Limited

Notes to the financial statements

Period ended 31 March 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is River Bank, Breinton Common, Hereford, HR4 7PR.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	25 % reducing balance
---------------------------------	---	-----------------------

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

4. Employee numbers

The average number of persons employed by the company during the period amounted to 2 (2021: 2).

5. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 6 April 2021 and 31 March 2022	11,063	11,063
	<hr/>	<hr/>
Depreciation		
At 6 April 2021	9,505	9,505
Charge for the year	389	389
	<hr/>	<hr/>
At 31 March 2022	9,894	9,894
	<hr/>	<hr/>
Carrying amount		
At 31 March 2022	1,169	1,169
	<hr/>	<hr/>
At 5 April 2021	1,558	1,558
	<hr/>	<hr/>

6. Debtors

	31/03/22	05/04/21
	£	£
Other debtors	2,533	1,066
	<u> </u>	<u> </u>

7. Creditors: amounts falling due within one year

	31/03/22	05/04/21
	£	£
Trade creditors	235	50
Social security and other taxes	60	25,435
Other creditors	12,296	9,449
	<u> </u>	<u> </u>
	12,591	34,934
	<u> </u>	<u> </u>

8. Directors advances, credits and guarantees

During the period the director entered into the following advances and credits with the company:

Period ended

31/03/22

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Mr J B Dawe	(1,334)	(2,393)	(3,727)
	<u> </u>	<u> </u>	<u> </u>

Year ended

05/04/21

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Mr J B Dawe	(32)	(1,302)	(1,334)
	<u> </u>	<u> </u>	<u> </u>

9. Controlling party

The company was controlled throughout the current and previous period by J Dawe.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.