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Company Registration No. 02143993 (England and Wales)

J B CIRCUITS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014

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COMPANIES HOUSE

J B CIRCUITS LIMITED

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J B CIRCUITS LIMITED

INDEPENDENT AUDITORS' REPORT TO J B CIRCUITS LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of J B Circuits Limited for the year ended 30 September 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

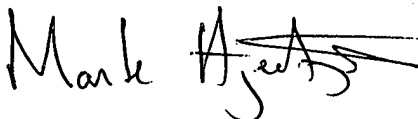
Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Mark Hjertzen BA FCA (Senior Statutory Auditor)
for and on behalf of HW Associates Limited

6 May 2015

Chartered Accountants
Statutory Auditor

Portmill House
Portmill Lane
Hitchin
Hertfordshire
SG5 1DJ

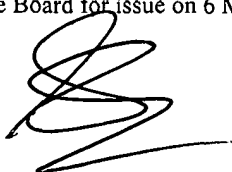
J B CIRCUITS LIMITED**ABBREVIATED BALANCE SHEET****AS AT 30 SEPTEMBER 2014**

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		-		207,001
Current assets					
Debtors	3	2,309,808		2,492,230	
Cash at bank and in hand		970,444		528,276	
		<u>3,280,252</u>		<u>3,020,506</u>	
Creditors: amounts falling due within one year		<u>(12,938)</u>		<u>(16,946)</u>	
Net current assets			<u>3,267,314</u>		<u>3,003,560</u>
Total assets less current liabilities			<u><u>3,267,314</u></u>		<u><u>3,210,561</u></u>
Capital and reserves					
Called up share capital	4		10,000		10,000
Profit and loss account			<u>3,257,314</u>		<u>3,200,561</u>
Shareholders' funds			<u><u>3,267,314</u></u>		<u><u>3,210,561</u></u>


These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 6 May 2015

Mr S C Spink
Director



Mr A K Nolloth
Director



Company Registration No. 02143993

J B CIRCUITS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	50 years
Plant and machinery	4 to 10 years
Other assets	2 years

1.3 Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in tax computations in periods different from those in which they are in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

1.4 Foreign currency translation

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into the profit and loss account for the year.

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 October 2013	888,847
Disposals	(888,847)
	<hr/>
At 30 September 2014	-
	<hr/>
Depreciation	
At 1 October 2013	681,846
On disposals	(681,847)
Charge for the year	1
	<hr/>
At 30 September 2014	-
	<hr/>
Net book value	
At 30 September 2014	-
	<hr/>
At 30 September 2013	207,001
	<hr/>

J B CIRCUITS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2014

3 Debtors

Debtors include an amount of £2,059,595 (2013 - £2,325,564) which is due after more than one year.

4 Share capital	2014	2013
	£	£
Allotted, called up and fully paid		
10,000 Ordinary shares of £1 each	10,000	10,000
	<u> </u>	<u> </u>

5 Ultimate parent company

The company is controlled by the independent trustees of a trust.