

COMPANY REGISTRATION NUMBER 05067382

JAARC LTD
ABBREVIATED ACCOUNTS
31 MARCH 2009

WEDNESDAY



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COMPANIES HOUSE

CULLEY LIFFORD HALL
Chartered Certified Accountants
QUEENS CHAMBERS
65 BRIDGE STREET
WALSALL
WS1 1JQ

JAARC LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2009

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JAARC LTD

ACCOUNTANTS' REPORT TO THE DIRECTOR OF JAARC LTD

YEAR ENDED 31 MARCH 2009

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 31 March 2009, set out on pages 2 to 5.

You consider that the company is exempt from an audit under the Companies Act 1985.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



CULLEY LIFFORD HALL
Chartered Certified Accountants

QUEENS CHAMBERS
65 BRIDGE STREET
WALSALL
WS1 1JQ

16 November 2009

JAARC LTD
ABBREVIATED BALANCE SHEET
31 MARCH 2009

	Note	2009	2008
		£	£
FIXED ASSETS	2		
Intangible assets		104,000	110,500
Tangible assets		<u>69,833</u>	<u>81,459</u>
		<u>173,833</u>	<u>191,959</u>
CURRENT ASSETS			
Stocks		91,285	15,346
Debtors		137,160	131,704
Cash at bank and in hand		-	5,995
		<u>228,445</u>	<u>153,045</u>
CREDITORS: Amounts falling due within one year		<u>353,573</u>	<u>230,519</u>
NET CURRENT LIABILITIES		(125,128)	(77,474)
TOTAL ASSETS LESS CURRENT LIABILITIES		48,705	114,485
CREDITORS: Amounts falling due after more than one year		<u>60,992</u>	<u>103,619</u>
		<u>(12,287)</u>	<u>10,866</u>

The Balance sheet continues on the following page.
The notes on pages 4 to 5 form part of these abbreviated accounts.

JAARC LTD

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2009

	Note	2009 £	2008 £
CAPITAL AND RESERVES			
Called-up equity share capital	3	1,000	1,000
Profit and loss account		<u>(13,287)</u>	<u>9,866</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(12,287)</u>	<u>10,866</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on 16 November 2009.

MR J ALDRIDGE
Director



The notes on pages 4 to 5 form part of these abbreviated accounts.

JAARC LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

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

Goodwill - 5% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant & Machinery	- 20% straight line
Fixtures & Fittings	- 20% straight line
Equipment	- 20% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

JAARC LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2008	130,000	116,661	246,661
Additions	—	1,339	1,339
At 31 March 2009	130,000	118,000	248,000
DEPRECIATION			
At 1 April 2008	19,500	35,202	54,702
Charge for year	6,500	12,965	19,465
At 31 March 2009	26,000	48,167	74,167
NET BOOK VALUE			
At 31 March 2009	104,000	69,833	173,833
At 31 March 2008	110,500	81,459	191,959

3. SHARE CAPITAL

Authorised share capital:

	2009 £	2008 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2009 No	£	2008 No	£
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

4. GOING CONCERN

The director is willing to support the company to meet financial commitments.