

Jaykay Developments Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2014

Tahas
Certified Accountants & Tax Advisors
Suite 2
4 Town Quay Wharf
Abbey Road
Barking
Essex
IG11 7BZ

Jaykay Developments Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Jaykay Developments Ltd
for the Year Ended 31 May 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Jaykay Developments Ltd for the year ended 31 May 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Jaykay Developments Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Jaykay Developments Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jaykay Developments Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Jaykay Developments Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Jaykay Developments Ltd. You consider that Jaykay Developments Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Jaykay Developments Ltd. 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 accounts.

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Date:.....

Jaykay Developments Ltd
(Registration number: 07640927)
Abbreviated Balance Sheet at 31 May 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		2,953	3,938
Current assets			
Stocks		1,217	2,500
Cash at bank and in hand		483	1,647
		1,700	4,147
Creditors: Amounts falling due within one year		(1,341)	(1,402)
Net current assets		359	2,745
Total assets less current liabilities		3,312	6,683
Creditors: Amounts falling due after more than one year		(1,882)	(5,392)
Net assets		1,430	1,291
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		1,429	1,290
Shareholders' funds		1,430	1,291

For the year ending 31 May 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 26 February 2015

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Mrs J K Grewel
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Jaykay Developments Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 May 2014
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% on reducing value

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Jaykay Developments Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 May 2014
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 June 2013	7,000	7,000
At 31 May 2014	7,000	7,000
Depreciation		
At 1 June 2013	3,062	3,062
Charge for the year	985	985
At 31 May 2014	4,047	4,047
Net book value		
At 31 May 2014	2,953	2,953
At 31 May 2013	3,938	3,938

3 Creditors

Included in the creditors are the following amounts due after more than five years:

	2014	2013
	£	£
After more than five years by instalments	1,882	5,392

4 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1

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.