

JAARC LIMITED

Amended

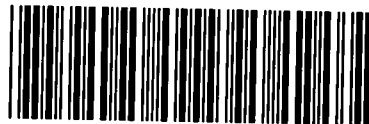
Abbreviated Accounts

Period of accounts

Start date: 01 April 2015

End date: 31 March 2016

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JAARC LIMITED
Balance Sheet
As at 31 March 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible fixed assets	2	58,500	65,000
Tangible fixed assets	3	71,793	82,983
		130,293	147,983
Current assets			
Stocks		173,565	105,570
Debtors		60,711	134,344
		234,276	239,914
Creditors: amount falling due within one year		(341,590)	(363,145)
Net current assets		(107,314)	(123,231)
Total assets less current liabilities		22,979	24,752
Creditors: amount falling due more than one year		(5,210)	(11,534)
Net assets		17,769	13,218
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		16,769	12,218
Shareholders funds		17,769	13,218

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

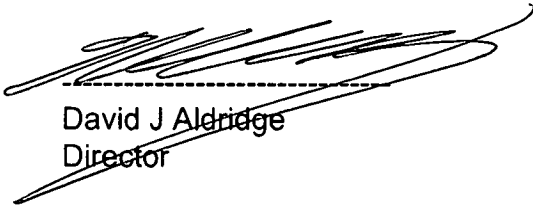
Director's Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
2. 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

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

JAARC LIMITED
Balance Sheet
As at 31 March 2016

Signed on behalf of the board of directors



David J Aldridge
Director

Date approved by the board: 22 December 2016

JAARC LIMITED
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2016

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 20 years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	20% Reducing Balance
Fixtures and Fittings	10% Reducing Balance
Motor Vehicles	20% Reducing Balance
Plant and Machinery	10% Reducing Balance

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

JAARC LIMITED
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2016

2. Intangible fixed assets

Cost or Valuation	Goodwill	Total
	£	£
At 01 April 2015	130,000	130,000
Additions	-	-
Disposals	-	-
At 31 March 2016	130,000	130,000
Amortisation		
At 01 April 2015	65,000	65,000
Charge for year	6,500	6,500
On disposals	-	-
At 31 March 2016	71,500	71,500
Net book values		
At 31 March 2016	58,500	58,500
At 01 April 2015	65,000	65,000

JAARC LIMITED
Notes to the Abbreviated Financial Statements
For the year ended 31 March 2016

3. Tangible fixed assets

Cost or Valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 April 2015	117,723	37,175	12,772	16,124	183,794
Additions	640	-	-	485	1,125
Disposals	-	-	-	-	-
At 31 March 2016	118,363	37,175	12,772	16,609	184,919
Depreciation					
At 01 April 2015	76,461	7,435	9,614	7,301	100,811
Charge for year	4,190	5,948	316	1,861	12,315
On disposals	-	-	-	-	-
At 31 March 2016	80,651	13,383	9,930	9,162	113,126
Net book values					
At 31 March 2016	37,712	23,792	2,842	7,447	71,793
At 01 April 2015	41,262	29,740	3,158	8,823	82,983

The net book value of Computer Equipment includes £6,335 (2015 £7,919) in respect of assets leased under finance leases or hire purchase contracts.

4. Share Capital

Allotted	2016	2015
	£	£
1,000 Ordinary shares of £1.00 each	1,000	1,000
	1,000	1,000