Registered Number 03350996

JPCA LIMITED

Abbreviated Accounts

30 June 2012

JPCA LIMITED **Registered Number 03350996**

Abbreviated Balance Sheet as at 30 June 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Tangible assets	2	3,256	353
		3,256	353
Current assets			
Debtors		38,703	54,585
Cash at bank and in hand		76,125	103,702
		114,828	158,287
Creditors: amounts falling due within one year		(74,947)	(93,172)
Net current assets (liabilities)		39,881	65,115
Total assets less current liabilities		43,137	65,468
Total net assets (liabilities)		43,137	65,468
Capital and reserves			
Called up share capital		1	1
Profit and loss account		43,136	65,467
Shareholders' funds		43,137	65,468

- For the year ending 30 June 2012 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 directors acknowledge their 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 Board on 20 March 2013

And signed on their behalf by:
G A J Gardner, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Tangible assets depreciation policy
Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.
Plant and machinery 20% or 25% straight line

Valuation information and policy
Stock is valued at the lower of cost and net realisable value

Other accounting policies
Deferred Taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.
Foreign Currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.
Leasing and Hire Purchase commitments.
Assets held under finance leases and hire purchase contracts which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.
The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.
Rentals paid under operating leases are charged to income on a straight line basis over the lease term

2 Tangible fixed assets

	£
Cost	
At 1 July 2011	10,178
Additions	4,236
Disposals	(5,130)
Revaluations	-
Transfers	-
At 30 June 2012	9,284

Depreciation	
At 1 July 2011	9,825
Charge for the year	1,333
On disposals	(5,130)
At 30 June 2012	6,028
Net book values	
At 30 June 2012	3,256
At 30 June 2011	353

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