

Registered number
3772626

Joint Application Development Enterprises Ltd

Abbreviated Accounts

31 March 2013

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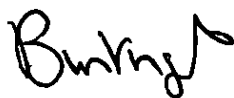
Joint Application Development Enterprises Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Joint Application Development Enterprises Ltd for the year ended 31 March 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Joint Application Development Enterprises Ltd for the year ended 31 March 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation



Bunting & Co
Chartered Accountants
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Wheatley
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21 October 2013

Joint Application Development Enterprises Ltd
Registered number: 3772626
Abbreviated Balance Sheet
as at 31 March 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	4,398	2,977
Investments	3	25,000	25,000
		<u>29,398</u>	<u>27,977</u>
Current assets			
Stocks		51,745	36,714
Debtors		144,464	287,200
		<u>196,209</u>	<u>323,914</u>
Creditors: amounts falling due within one year		<u>(76,988)</u>	<u>(229,202)</u>
Net current assets		119,221	94,712
Total assets less current liabilities		<u>148,619</u>	<u>122,689</u>
Provisions for liabilities		(778)	-
Net assets		<u>147,841</u>	<u>122,689</u>
Capital and reserves			
Called up share capital	4	60	60
Profit and loss account		147,781	122,629
Shareholders' funds		<u>147,841</u>	<u>122,689</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



Mr C Evans
Director

Approved by the board on 21 October 2013

Joint Application Development Enterprises Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2013

1 Accounting policies

Basis of preparation

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

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	25% straight line
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Stocks

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

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

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

Joint Application Development Enterprises Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2013

2 Tangible fixed assets **£**

Cost

At 1 April 2012	32,354
Additions	<u>3,754</u>
At 31 March 2013	<u>36,108</u>

Depreciation

At 1 April 2012	29,377
Charge for the year	<u>2,333</u>
At 31 March 2013	<u>31,710</u>

Net book value

At 31 March 2013	<u>4,398</u>
At 31 March 2012	<u>2,977</u>

3 Investments **£**

Cost

At 1 April 2012	25,000
At 31 March 2013	<u>25,000</u>

4 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid Ordinary shares	0 01p	6,000	<u>60</u>	<u>60</u>