

Registered number
06278317

J R Vegetarian Ltd
Abbreviated Accounts
30 June 2012

LI & Company
Chartered Certified
Accountants



J R Vegetarian Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of J R Vegetarian Ltd for the year ended 30 June 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of J R Vegetarian Ltd for the year ended 30 June 2012 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163)



LI & Company
Chartered Certified Accountants
1st Floor, Albany House
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21 March 2013

J R Vegetarian Ltd
Registered number: 06278317
Abbreviated Balance Sheet
as at 30 June 2012

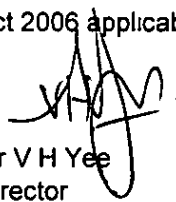
	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	16,188	18,690
Current assets			
Stocks		59,500	54,000
Debtors		27,543	30,489
Cash at bank and in hand		49,799	35,823
		<u>136,842</u>	<u>120,312</u>
Creditors: amounts falling due within one year		<u>(151,173)</u>	<u>(136,305)</u>
Net current liabilities		<u>(14,331)</u>	<u>(15,993)</u>
Total assets less current liabilities		<u>1,857</u>	<u>2,697</u>
Provisions for liabilities		<u>(1,554)</u>	<u>(1,646)</u>
Net assets		<u>303</u>	<u>1,051</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		302	1,050
Shareholder's funds		<u>303</u>	<u>1,051</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his 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 V H Yee
Director

Approved by the board on 21 March 2013

J R Vegetarian Ltd
Notes to the Abbreviated Accounts
for the year ended 30 June 2012

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	15% reducing balance
Motor vehicles	20% reducing balance

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

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

J R Vegetarian Ltd
Notes to the Abbreviated Accounts
for the year ended 30 June 2012

2 Tangible fixed assets	£
Cost	
At 1 July 2011	39,039
Additions	1,303
Disposals	(1,000)
At 30 June 2012	<u>39,342</u>
Depreciation	
At 1 July 2011	20,349
Charge for the year	3,396
On disposals	(591)
At 30 June 2012	<u>23,154</u>
Net book value	
At 30 June 2012	<u>16,188</u>
At 30 June 2011	<u>18,690</u>

3 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>