Registered number
06278317

J R Vegetarian Ltd

Abbreviated Accounts

30 June 2013

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 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 J R Vegetarian Ltd for the year ended 30 June 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at 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.

LI & Company
Chartered Certified Accountants
1st Floor, Albany House
31 Hurst Street
Birmingham
B5 4BD

28 March 2014

J R Vegetarian Ltd

Registered number: 06278317

Abbreviated Balance Sheet

as at 30 June 2013

	Notes		2013		2012
			£		£
Fixed assets					
Tangible assets	2		13,903		16,188
Current assets					
Stocks		73,000		59,500	
Debtors		37,527		27,543	
Cash at bank and in hand		30,370		49,803	
		140,897		136,846	
Creditors: amounts falling due within one year		(152,931)		(151,173)	
Net current liabilities			(12,034)		(14,327)
Total assets less current liabilities			1,869		1,861
Provisions for liabilities			(1,400)		(1,554)
Net assets			469		307
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			468		306
Shareholder's funds			469		307

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 28 March 2014

J R Vegetarian Ltd

Notes to the Abbreviated Accounts

for the year ended 30 June 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	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.

2 Tangible fixed assets £

Cost	
At 1 July 2012	39,342
Additions	600
At 30 June 2013	39,942
Depreciation	
At 1 July 2012	23,154
Charge for the year	2,885
At 30 June 2013	26,039
Net book value	
At 30 June 2013	13,903
At 30 June 2012	16,188

3 **Share capital**	**Nominal value**	**2013 Number**	**2013 £**	**2012 £**
Allotted, called up and fully paid:				
Ordinary shares	£1 each	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.