

**JHAIDEV ENGINEERING LIMITED**

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2012**

**INDEX TO THE ACCOUNTS**

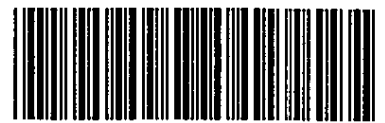
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**JHAIDEV ENGINEERING LIMITED**  
Company registered number 1565298  
**ABBREVIATED BALANCE SHEET**  
**AT 31 AUGUST 2012**

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Intangible assets	2	133	148
Tangible Assets	3	971,299	462,106
		<u>971,432</u>	<u>462,254</u>
<b>CURRENT ASSETS</b>			
Stock	1d	93,948	80,476
Debtors falling due within one year		1,047,852	920,402
Cash at bank and in hand		556,548	464,432
		<u>1,698,348</u>	<u>1,465,310</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>487,758</u>	<u>527,746</u>
<b>NET CURRENT ASSETS</b>		<u>1,210,590</u>	<u>937,564</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,182,022</u>	<u>1,399,818</u>
Provisions for Liabilities		(50,570)	(41,058)
<b>NET ASSETS</b>		<u>£ 2,131,452</u>	<u>£ 1,358,760</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	330	330
Other reserves		661	661
Profit and loss account		2,130,461	1,357,769
<b>SHAREHOLDERS' FUNDS</b>		<u>£ 2,131,452</u>	<u>£ 1,358,760</u>


In approving these financial statements as directors of the company we hereby confirm the following  
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

- 1) The members have not required the company to obtain an audit for 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 Act with respect to accounting records and the preparation of accounts

The accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime

These abbreviated accounts were approved by the board of directors on 21 May 2013



Lashkar Singh Cooner, Director

**JHAIDEV ENGINEERING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2012**

**1. ACCOUNTING POLICIES**

**1a. Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1b Intangible fixed assets Domain name**

Intangible assets are amortised over its estimated useful economic life of 10 years

**1c. Tangible fixed assets**

Fixed assets are shown at historical cost

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Freehold buildings	Reducing balance 2%
Plant and machinery	Reducing balance 15%
Vehicles	Reducing balance 25%
Fixtures and fittings	Reducing balance 15%

**1d Stocks**

Stocks and work in progress is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. A proportion of production overheads are included in stock and work in progress

**1e. Taxation**

Corporation tax payable is provided on taxable profits at the current rate

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**1f Turnover**

Turnover comprises the value of sales (excluding VAT and similar taxes and trade discounts) of goods and services in the normal course of business

**JHAIDEV ENGINEERING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2012**

<b>2</b>	<b>INTANGIBLE FIXED ASSETS</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		
	At 1 September 2011	425	425
	At 31 August 2012	425	425
	<b>Depreciation</b>		
	At 1 September 2011	277	260
	For the year	15	17
	At 31 August 2012	292	277
	<b>Net Book Amounts</b>		
	At 31 August 2012	£ 133	£ 148
<b>3.</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		
	At 1 September 2011	1,048,437	979,241
	Additions	597,082	69,196
	Disposals	(12,500)	-
	At 31 August 2012	1,633,019	1,048,437
	<b>Depreciation</b>		
	At 1 September 2011	586,331	543,645
	Disposals	(12,285)	-
	For the year	87,674	42,686
	At 31 August 2012	661,720	586,331
	<b>Net Book Amounts</b>		
	At 31 August 2012	£ 971,299	£ 462,106

**JHAIDEV ENGINEERING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2012**

4 SHARE CAPITAL	2012 £	2011 £
Allotted, issued and fully paid		
330 Ordinary shares of £1 each	£ 330	£ 330

**5. RESERVES**

	Other reserves £	Profit & loss account £
At 1 September 2011	661	1,357,769
Profit for the year		772,692
At 31 August 2012	£ 661	£ 2,130,461

**Other reserves analysis**

	Capital redemption reserve £	Total £
At 1 September 2011	661	661
At 31 August 2012	£ 661	£ 661