

Registered number
2185738

A A Jupe Developments Limited

Abbreviated Accounts

31 December 2010

THURSDAY



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16/06/2011
COMPANIES HOUSE

A A Jupe Developments Limited
Registered number: 2185738
Abbreviated Balance Sheet
as at 31 December 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible assets	2	331,518	376,536
Current assets			
Stocks	446,108	547,974	
Debtors	15,134	24,134	
Cash at bank and in hand	151,692	10,549	
	612,934	582,657	
Creditors' amounts falling due within one year	(85,130)	(146,701)	
Net current assets		527,804	435,956
Total assets less current liabilities		859,322	812,492
Creditors' amounts falling due after more than one year		(199,266)	(224,715)
Provisions for liabilities		(15,593)	(11 540)
Net assets		644,463	576,237
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		643,463	575,237
Shareholder's funds		644,463	576,237

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

A A Jupe

A A Jupe
Director

Approved by the board on 31 May 2011

A A Jupe Developments Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2010

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	25% straight line
Boat	10% straight line
Motor vehicles	25% straight line

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

A A Jupe Developments Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2010

2 Tangible fixed assets

£

Cost

At 1 January 2010

472,731

Additions

555

At 31 December 2010

473,286

Depreciation

At 1 January 2010

96,195

Charge for the year

45,573

At 31 December 2010

141,768

Net book value

At 31 December 2010

331,518

At 31 December 2009

376,536

3 Loans

2010

2009

£

£

Creditors include

Amounts falling due for payment after more than five years

91,667

116,666

4 Share capital

**Nominal
value**

**2010
Number**

**2010
£**

**2009
£**

Allotted called up and fully paid

Ordinary shares

£1 each

1,000

1,000

1,000