

REGISTERED NUMBER: 2772722



Abbreviated Unaudited Accounts for the Year Ended 31 December 2008

for

JRD Fluorochemicals Limited

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for the Year Ended 31 December 2008

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JRD Fluorochemicals Limited
Company Information
for the Year Ended 31 December 2008



DIRECTORS:

Dr J Jappy
Mrs L E Jappy
R J E Tidswell
D M Patel

SECRETARY:

Mrs L E Jappy

REGISTERED OFFICE:

Unit 11
Mole Business Park
Randalls Road
Leatherhead
Surrey
KT22 7BA

REGISTERED NUMBER:

2772722

ACCOUNTANTS:

Archer Hayes
Castle House
39 Nork Way
Banstead
Surrey
SM7 1PB

JRD Fluorochemicals Limited**Abbreviated Balance Sheet**
31 December 2008*Archer Hayes*

	Notes	31.12.08 £	£	31.12.07 £	£
FIXED ASSETS					
Tangible assets	2		7,796		10,126
CURRENT ASSETS					
Stocks		501,142		510,428	
Debtors		82,439		128,478	
Cash at bank and in hand		398,536		411,090	
		982,117		1,049,996	
CREDITORS					
Amounts falling due within one year		21,233		87,321	
NET CURRENT ASSETS			960,884		962,675
TOTAL ASSETS LESS CURRENT LIABILITIES			968,680		972,801
CAPITAL AND RESERVES					
Called up share capital	3		82,000		82,000
Other reserves			48,000		48,000
Profit and loss account			838,680		842,801
SHAREHOLDERS' FUNDS			968,680		972,801

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 17 August 2009 and were signed on its behalf by:

Dr J Jappy - Director

The notes form part of these abbreviated accounts

JRD Fluorochemicals Limited
Notes to the Abbreviated Accounts
for the Year Ended 31 December 2008



1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Improvements to property	- 20% on cost
Scientific equipment	- 20% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

The cost of tangible fixed assets includes only the expenditure directly incurred in bringing the assets into working condition for their intended use, except that the company does not employ a policy of capitalising finance costs. The estimated cost of dismantling and removing leasehold improvements, and restoring the leasehold property to its original condition are included to the extent that they are required to be recognised as a provision.

Stocks

Bulk stock is stated at the lower of cost and net realisable value. Manufactured products and intermediaries are valued at 25% of anticipated selling price, full provision being made for obsolete items and those not moving during the financial year.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Where leased assets are financed by leasing agreements that give rights approximating to ownership ('finance leases') the assets are treated as if they had been purchased outright. The amount capitalised is the fair value of the asset concerned. The corresponding liability to the leasing company is treated as an obligation under finance leases. Depreciation on leased assets is charged to the profit and loss account over the shorter of the lease terms and their useful lives. Leasing payments are treated as consisting of capital and interest elements, and interest is charged to the profit and loss account on a straight line basis which is considered to be a reasonable approximation to a constant rate of charge on the outstanding balance.

All other leases are treated as 'operating leases' and the relevant annual rentals are charged to the profit and loss account on a straight line basis over the lease term.

Pension costs and other post-retirement benefits

The company makes contributions to individuals personal pension arrangements.

Provisions

Provisions are only set up where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

JRD Fluorochemicals Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2008



Archer Hayes

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2008	246,635
Additions	881
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At 31 December 2008	247,516
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DEPRECIATION	
At 1 January 2008	236,507
Charge for year	3,213
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At 31 December 2008	239,720
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NET BOOK VALUE	
At 31 December 2008	7,796
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At 31 December 2007	10,128
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3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.12.08	31.12.07
		£1	£	£
130,000	Ordinary		130,000	130,000
			<hr/>	<hr/>
Alotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.08	31.12.07
		£1	£	£
82,000	Ordinary		82,000	82,000
			<hr/>	<hr/>