

COMPANY REGISTRATION NUMBER 3513980

**J D W C LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**28 FEBRUARY 2009**



**TIFFIN GREEN**  
Chartered Certified Accountants  
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**J D W C LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 28 FEBRUARY 2009**

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**J D W C LIMITED**  
**ABBREVIATED BALANCE SHEET**

**28 FEBRUARY 2009**

	Note	2009		2008	
		£	£	£	£
<b>FIXED ASSETS</b>	<b>2</b>				
Intangible assets			26,793		25,579
Tangible assets			<u>4,636</u>		<u>5,620</u>
			<b>31,429</b>		<b>31,199</b>
<b>CURRENT ASSETS</b>					
Debtors		30,217		55,358	
<b>CREDITORS: Amounts falling due within one year</b>		<u>(72,923)</u>		<u>(92,782)</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(42,706)</u>		<u>(37,424)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(11,277)</b>		<b>(6,225)</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u>(456)</u>		<u>(482)</u>
			<u><b>(11,733)</b></u>		<u><b>(6,707)</b></u>
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	3		20		20
Profit and loss account			<u>(11,753)</u>		<u>(6,727)</u>
<b>DEFICIT</b>			<u><b>(11,733)</b></u>		<u><b>(6,707)</b></u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 4 form part of these abbreviated accounts.

# **J D W C LIMITED**

## **ABBREVIATED BALANCE SHEET** *(continued)*

**28 FEBRUARY 2009**

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

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

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

These abbreviated accounts were approved by the directors and authorised for issue on 18/12/2009, and are signed on their behalf by:



A.D. HURRELL  
Director

Company Registration Number: 3513980

**J D W C LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 28 FEBRUARY 2009**

**1. ACCOUNTING POLICIES**

**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 January 2007).

**Turnover**

Turnover represents the amount derived from the provision of the goods and falling within the company's activities after deduction of trade discounts and value added tax.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% Reducing Balance

Fixtures & Fittings - 10% Straight Line

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

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 tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Franchises**

Franchises are valued at costs less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

**J D W C LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 28 FEBRUARY 2009**

**2. FIXED ASSETS**

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 29 February 2008	35,352	8,585	43,937
Additions	<u>5,000</u>	<u>—</u>	<u>5,000</u>
<b>At 28 February 2009</b>	<u><b>40,352</b></u>	<u><b>8,585</b></u>	<u><b>48,937</b></u>
<b>DEPRECIATION</b>			
At 29 February 2008	9,773	2,965	12,738
Charge for year	<u>3,786</u>	<u>984</u>	<u>4,770</u>
<b>At 28 February 2009</b>	<u><b>13,559</b></u>	<u><b>3,949</b></u>	<u><b>17,508</b></u>
<b>NET BOOK VALUE</b>			
<b>At 28 February 2009</b>	<u><b>26,793</b></u>	<u><b>4,636</b></u>	<u><b>31,429</b></u>
At 28 February 2008	<u>25,579</u>	<u>5,620</u>	<u>31,199</u>

**3. SHARE CAPITAL**

**Authorised share capital:**

	2009 £	2008 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**Allotted, called up and fully paid:**

	2009 No	£	2008 No	£
20 Ordinary shares of £1 each	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>

**4. CONTROLLING INTEREST**

The company was controlled throughout the current and previous years by Andrew Hurrell, a director of the company, by virtue of his 100% holding of the issued share capital.