Registered number 5170027

J D Aviation Limited

Abbreviated Accounts

31 March 2012

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J D Aviation Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of J D Aviation Limited for the year ended 31 March 2012

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 D Aviation Limited for the year ended 31 March 2012 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew com/membershandbook

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew com/compilation

Gordon Pennington & Co Chartered Accountants 1 Hall View Close Gorstage Northwich Cheshire CW8 2GB

27 December 2012

J D Aviation Limited

Registered number:

5170027

Abbreviated Balance Sheet

as at 31 March 2012

	Notes		2012		2011
			£		£
Fixed assets				,	
Intangible assets	2		2,500		3,000
Tangible assets	3	_	18,731		1,133
		_	21,231		4,133
Current assets					١-
· Stocks		350		350	'
Debtors		30,318		26,182	
Cash at bank and in hand		19,508		29,239	
		50,176		55,771	
Creditors: amounts falling due	•	•			
within one year		(44,394)		(15,376)	
Net current assets	_	<u> </u>	5,782		40,395
Net assets		-	27,013		44,528
Capital and reserves					
Called up share capital	4		1,000		1,000
Profit and loss account			26,013		43,528
Shareholders' funds			27,013		44,528

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their 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

John R F Dale

Director

Approved by the board on 27 December 2012

J D Aviation Limited Notes to the Abbreviated Accounts for the year ended 31 March 2012

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

20 % and 33% 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.

Intangible fixed assets	£
Cost	
At 1 April 2011	5,000_
At 31 March 2012	5,000
Amortisation	
At 1 April 2011	2,000
Provided during the year	500
At 31 March 2012	2,500
Net book value	
At 31 March 2012	2,500
At 31 March 2011	3,000
Tangible fixed assets	£
Cost	
At 1 April 2011	7,354
Additions	20,567
At 31 March 2012	27,921
	Cost At 1 April 2011 At 31 March 2012 Amortisation At 1 April 2011 Provided during the year At 31 March 2012 Net book value At 31 March 2012 At 31 March 2011 Tangible fixed assets Cost At 1 April 2011 Additions

J D Aviation Limited Notes to the Abbreviated Accounts for the year ended 31 March 2012

	Depreciation				
	At 1 April 2011			6,221	
	Charge for the year			2,969	
	At 31 March 2012		_	9,190	
	Net book value				
	At 31 March 2012		_	18,731	
	At 31 March 2011		-	1,133	
4	Share capital	Nominal	2012	2012 £	2011 £
	AU 41 1 1 1 1 1 1 1 1 1	value	Number	T.	τ.
	Allotted, called up and fully paid				
	Ordinary shares	£1 each	1,000	1,000	1,000