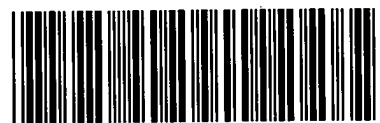


Registered number
5170027

J D Aviation Limited
Abbreviated Accounts
31 March 2014

TUESDAY



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30/12/2014

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COMPANIES HOUSE

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 2014

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 2014 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

23 December 2014

J D Aviation Limited
Registered number:
Abbreviated Balance Sheet
as at 31 March 2014

5170027

| | Notes | 2014 £ | 2013 £ |
|--|-------|------------------|------------------|
| Fixed assets | | | |
| Intangible assets | 2 | 1,500 | 2,000 |
| Tangible assets | 3 | 50,708 | 68,166 |
| | | <u>52,208</u> | <u>70,166</u> |
| Current assets | | | |
| Stocks | | 350 | 350 |
| Debtors | | 12,639 | 15,089 |
| Cash at bank and in hand | | 8,481 | 9,033 |
| | | <u>21,470</u> | <u>24,472</u> |
| Creditors: amounts falling due within one year | | <u>(2,046)</u> | <u>(3,024)</u> |
| Net current assets | | <u>19,424</u> | <u>21,448</u> |
| Total assets less current liabilities | | <u>71,632</u> | <u>91,614</u> |
| Creditors: amounts falling due after more than one year | | <u>(111,474)</u> | <u>(107,127)</u> |
| Net liabilities | | <u>(39,842)</u> | <u>(15,513)</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 1,000 | 1,000 |
| Profit and loss account | | (40,842) | (16,513) |
| Shareholders' funds | | <u>(39,842)</u> | <u>(15,513)</u> |

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.

The 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 23 December 2014

J D Aviation Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

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 January 2015).

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% straight line |
|---------------------|-------------------|

Stocks

Stock is valued at the lower of cost and net realisable value.

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.

Going Concern

The Balance Sheet at 31 March 2014 discloses an excess of liabilities over assets of £39842 (2013 - £15513). Despite this position the accounts have been prepared on a going concern basis. It is anticipated that the support of the Directors will continue.

Should this support be withdrawn the company may be unable to trade and adjustments may have to be made to reduce the value of the assets to their recoverable amounts and to provide for any other liabilities that may arise.

2 Intangible fixed assets

£

Cost

| | |
|------------------|--------------|
| At 1 April 2013 | 5,000 |
| At 31 March 2014 | <u>5,000</u> |

Amortisation

| | |
|--------------------------|--------------|
| At 1 April 2013 | 3,000 |
| Provided during the year | <u>500</u> |
| | <u>3,500</u> |

J D Aviation Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

| | |
|-----------------------|--------------|
| Net book value | |
| At 31 March 2014 | <u>1,500</u> |
| At 31 March 2013 | <u>2,000</u> |

3 Tangible fixed assets **£**

| | |
|------------------|---------------|
| Cost | |
| At 1 April 2013 | <u>95,231</u> |
| At 31 March 2014 | <u>95,231</u> |

| | |
|---------------------|---------------|
| Depreciation | |
| At 1 April 2013 | 27,065 |
| Charge for the year | <u>17,458</u> |
| At 31 March 2014 | <u>44,523</u> |

| | |
|-----------------------|---------------|
| Net book value | |
| At 31 March 2014 | <u>50,708</u> |
| At 31 March 2013 | <u>68,166</u> |

| 4 Share capital | Nominal value | 2014 Number | 2014 £ | 2013 £ |
|-------------------------------------|----------------------|--------------------|---------------|---------------|
| Allotted, called up and fully paid: | | | | |
| Ordinary shares | £1 each | 1,000 | <u>1,000</u> | <u>1,000</u> |