REGISTERED NUMBER: 05831904 (England and Wales)

Abbreviated Accounts

for the Year Ended 31 July 2014

for

J B Agriculture Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 July 2014

J B Agriculture Ltd

Company Information
for the Year Ended 31 July 2014

Director:	Mr. J G Biggin
Secretary:	Mrs. E F E Biggin
Registered office:	Birch Cottage Moreton Newport Shropshire TF10 9DP
Registered number:	05831904 (England and Wales)
Accountants:	Hughes & Co. The Stables Broseley Hall Church Street Broseley Shropshire TF12 5DG

Chartered Certified Accountants' Report to the Director on the Unaudited Financial Statements of J B Agriculture Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J B Agriculture Ltd for the year ended 31 July 2014 which comprise the Profit and Loss Account, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com.

This report is made solely to the director of J B Agriculture Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J B Agriculture Ltd and state those matters that we have agreed to state to the director of J B Agriculture Ltd in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that J B Agriculture Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of J B Agriculture Ltd. You consider that J B Agriculture Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of J B Agriculture Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hughes & Co.
The Stables
Broseley Hall
Church Street
Broseley
Shropshire
TF12 5DG

17 March 2015

J B Agriculture Ltd (Registered number: 05831904)

Abbreviated Balance Sheet
31 July 2014

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		3,663		5,359
Current assets					
Stocks		28,984		28,621	
Debtors		4,063		937	
Cash at bank and in hand		29,953		27,138	
		63,000		56,696	
Creditors					
Amounts falling due within one year		49,658		45,016	
Net current assets			13,342		11,680
Total assets less current liabilities			17,005		17,039
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			16,905		16,939
Shareholders' funds			17,005		17,039

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 17 March 2015 and were signed by:

Mr. J G Biggin - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2014

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 April 2008).

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.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
Cost	
At 1 August 2013 and 31 July 2014	15,375
Depreciation	
At 1 August 2013	10,016
Charge for year	1,696
At 31 July 2014	11,712
Net book value	
At 31 July 2014	3,663
At 31 July 2013	5,359

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
50	Ordinary A shares	1	50	50
50	Ordinary B shares	1	50	50
			100	100