Registered Number 06659441

J P BONNER BUILDING LTD

Abbreviated Accounts

30 September 2012

J P BONNER BUILDING LTD **Registered Number 06659441**

Abbreviated Balance Sheet as at 30 September 2012

	Notes	*2012*	*2011*
		£	*£*
Fixed assets			
Intangible assets	2	7,163	7,613
Tangible assets	3	10,194	13,576
		17,357	21,189
Current assets			
Stocks		200	200
Debtors		44,643	49,989
Cash at bank and in hand		86	86
		44,929	50,275
Creditors: amounts falling due within one year		(71,284)	(46,310)
Net current assets (liabilities)		(26,355)	3,965
Total assets less current liabilities		(8,998)	25,154
Creditors: amounts falling due after more than one year		-	(20,000)
Provisions for liabilities		(830)	(1,223)
Total net assets (liabilities)		(9,828)	3,931
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		(9,928)	3,831
Shareholders' funds		(9,828)	3,931

- For the year ending 30 September 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 27 June 2013

And signed on their behalf by:
MR J P BONNER, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
The turnover shown in the profit and loss account represents the value of work done during the period,exclusive of Value Added Tax.

Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Tangible assets depreciation policy
All fixed assets are initially recorded at cost.

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 & Equipment - 20% reducing balance
Motor Vehicles - 25% reducing balance
Computer Equipment - 33% reducing balance

Intangible assets amortisation policy
Amortisation 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:

Goodwill - 20 years straight line

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

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.

Pension costs
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation
Deferred taxation is provided using the liability method on all timing differences, including those relating to pensions, which are expected to reverse in the future without being replaced, calculated at the rate at which it is anticipated the timing differences will reverse.

Financial instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual

interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2 Intangible fixed assets

	£
Cost	
At 1 October 2011	9,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	9,000
Amortisation	
At 1 October 2011	1,387
Charge for the year	450
On disposals	-
At 30 September 2012	1,837
Net book values	
At 30 September 2012	7,163
At 30 September 2011	7,613

3 Tangible fixed assets

	£
Cost	
At 1 October 2011	33,045
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	33,045
Depreciation	
At 1 October 2011	19,469
Charge for the year	3,382
On disposals	-
At 30 September 2012	22,851
Net book values	
At 30 September 2012	10,194
At 30 September 2011	13,576

4 Called Up Share Capital

Allotted, called up and fully paid:

	2012	*2011*

	£	£
100 A Ordinary shares of £1 each	100	100

5 Transactions with directors

The company is controlled by the director/shareholder Mr J P Bonner by virtue of his ownership(including family interests) of 100% of the issued share capital.

At the year end the company owed Mr J P Bonner £7,269 (2011:£20,739). The loan is unsecured and repayable on demand.