

**REGISTERED NUMBER: 06699239 (England and Wales)**

**Abbreviated Unaudited Accounts for the Year Ended 31 December 2012**

**for**

**JA Commercial Limited**



**Contents of the Abbreviated Accounts  
for the year ended 31 December 2012**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>



**JA Commercial Limited**

**Company Information  
for the year ended 31 December 2012**

**DIRECTORS:**

Dr J D Bloom  
Dr A D Greenfield

**REGISTERED OFFICE:**

2nd Floor  
Hygeia House  
66 College Road  
Harrow  
Middlesex  
HA1 1BE

**REGISTERED NUMBER:**

06699239 (England and Wales)

**ACCOUNTANTS:**

Lawrence Grant  
Chartered Accountants  
and Reporting Accountants  
2nd Floor  
Hygeia House  
66 College Road  
Harrow  
Middlesex  
HA1 1BE



Abbreviated Balance Sheet  
31 December 2012

	Notes	2012 £	£	2011 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		533,743		533,743
<b>CURRENT ASSETS</b>					
Debtors		19,327		29,762	
Cash at bank		<u>758</u>		<u>171</u>	
		20,085		29,933	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>238,813</u>		<u>215,485</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(218,728)</u>		<u>(185,552)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			315,015		348,191
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		<u>314,433</u>		<u>347,877</u>
<b>NET ASSETS</b>			<u>582</u>		<u>314</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>580</u>		<u>312</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>582</u>		<u>314</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

The notes form part of these abbreviated accounts

Page 2

continued...



**JA Commercial Limited (Registered number: 06699239)**

**Abbreviated Balance Sheet - continued**  
**31 December 2012**

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 Board of Directors on 20 September 2013 and were signed on its behalf by:

Dr J D Bloom - Director

Dr A D Greenfield - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the year ended 31 December 2012**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared on a going concern basis which is dependent upon the company's directors continuing to provide the necessary financial facilities to enable the company to continue in operation for the foreseeable future.

**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 services, 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.

Land and buildings                      -    not provided

**Deferred tax**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, 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. In accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2012	
and 31 December 2012	533,743
<b>NET BOOK VALUE</b>	
At 31 December 2012	533,743
At 31 December 2011	533,743

**3. CREDITORS**

Creditors include an amount of £ 338,015 (2011 - £ 347,877 ) for which security has been given.

They also include the following debts falling due in more than five years:

	2012 £	2011 £
Repayable by instalments	220,105	253,549



Notes to the Abbreviated Accounts - continued  
for the year ended 31 December 2012

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
2	Ordinary	£1	<u>2</u>	<u>2</u>



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.