

**JB TRANSPORT DISTRIBUTION LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

OXON ACCOUNTANCY

28 THE QUADRANT  
THE SCIENCE CENTRE  
Abingdon  
Oxfordshire  
OX14 3YS

**JB Transport Distribution Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 July 2022**

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**JB Transport Distribution Limited  
Accountant's Report  
For The Year Ended 31 July 2022**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 July 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Signed

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**05/12/2022**

OXON ACCOUNTANCY  
28 THE QUADRANT  
THE SCIENCE CENTRE  
Abingdon  
Oxfordshire  
OX14 3YS

**JB Transport Distribution Limited**  
**Balance Sheet**  
**As at 31 July 2022**

Registered number: 08607507

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		425,529		395,692
			425,529		395,692
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		65,376		65,376	
		65,376		65,376	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	(361,728 )		(381,179 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(296,352 )		(315,803 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			129,177		79,889
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>5</b>	(144,018 )		(88,101 )	
<b>NET LIABILITIES</b>			(14,841 )		(8,212 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		100		100
Profit and Loss Account			(14,941 )		(8,312 )
<b>SHAREHOLDERS' FUNDS</b>			(14,841)		(8,212)

**JB Transport Distribution Limited**  
**Balance Sheet (continued)**  
**As at 31 July 2022**

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For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Jaspal Singh

Director

**05/12/2022**

The notes on pages 4 to 5 form part of these financial statements.

**JB Transport Distribution Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 July 2022**

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% reducing balance basis
Motor Vehicles	20% reducing balance basis
Fixtures & Fittings	20% reducing balance basis
Computer Equipment	20% reducing balance basis

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 3 (2021: 3)

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 August 2021	529,100	229,533	1,300	-	759,933
Additions	-	135,490	-	874	136,364
As at 31 July 2022	529,100	365,023	1,300	874	896,297
<b>Depreciation</b>					
As at 1 August 2021	315,002	48,979	260	-	364,241
Provided during the period	42,819	63,209	208	291	106,527
As at 31 July 2022	357,821	112,188	468	291	470,768
<b>Net Book Value</b>					
As at 31 July 2022	171,279	252,835	832	583	425,529
As at 1 August 2021	214,098	180,554	1,040	-	395,692

**JB Transport Distribution Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2022**

**4. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	166,359	72,400
VAT	17,775	9,522
Director's loan account	177,594	299,257
	<u>361,728</u>	<u>381,179</u>

**5. Creditors: Amounts Falling Due After More Than One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	144,018	88,101
	<u>144,018</u>	<u>88,101</u>

**6. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**7. General Information**

JB Transport Distribution Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08607507 . The registered office is 53 Eastfield Road, Burnham, Slough, England, SL1 7EL.

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.