

J C S COMPUTING LIMITED

**BALANCE SHEET
AS AT 30TH APRIL 2009**

	Note	£	2009	£	£	2008	£
Fixed assets							
Tangible assets	2		48,707			46,451	
Current assets							
Stocks		7,500			8,400		
Debtors		61,708			95,528		
Cash at bank and in hand		<u>90,663</u>			<u>76,703</u>		
		159,871			180,631		
Creditors: amounts falling due within one year		<u>(70,214)</u>			<u>(102,716)</u>		
Net current assets			<u>89,657</u>			<u>77,915</u>	
Total assets less current liabilities			138,364			124,366	
Provision for liabilities and charges			<u>(5,453)</u>			<u>(4,610)</u>	
			<u>£ 132,911</u>			<u>£ 119,756</u>	
Capital and reserves							
Called up share capital			2			2	
Profit and loss account			<u>132,909</u>			<u>119,754</u>	
Total shareholders' funds	3		<u>£ 132,911</u>			<u>£ 119,756</u>	

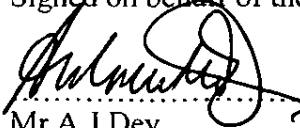
For the year ending 30th April 2009 the company was entitled to exemption from audit under section 477.

Directors' responsibilities:

- The members have not required to the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Signed on behalf of the board


Mr A J Dey
Director

FRIDAY



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27/11/2009

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COMPANIES HOUSE

The notes on pages 2 and 3 form part of these accounts.

J C S COMPUTING LIMITED**NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2009****1. Accounting policies****Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules.

Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Leasehold land and buildings	5% & 10% straight line
Computer equipment	20% reducing balance
Motor vehicles	25% reducing balance
Fixtures and fittings	15% reducing balance

Lease and hire purchase contracts

Tangible fixed assets acquired under finance leases and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give a reasonably constant charge on the outstanding liability.

Rentals paid under operating leases are charged to income as incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in first out basis. Net realisable value is based on estimated selling price less the estimated cost of disposal.

Deferred taxation

Deferred taxation is provided on the liability method in respect of the taxation effect of all timing differences.

J C S COMPUTING LIMITED

NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 20092. **Tangible fixed assets**

	Motor Vehicles £	Computer Equipment £	Fixtures and Fittings £	Land and Buildings £	Total £
Cost					
1st May 2008	21,436	21,675	58,754	29,163	131,028
Additions	11,755	3,500	910	-	16,165
Disposals	<u>(8,085)</u>	<u>(7,125)</u>	<u>-</u>	<u>-</u>	<u>(15,210)</u>
30th April 2009	<u>25,106</u>	<u>18,050</u>	<u>59,664</u>	<u>29,163</u>	<u>131,983</u>
Depreciation					
1st May 2008	12,521	8,989	46,016	17,051	84,577
Charge for year	4,113	2,887	1,987	1,833	10,820
Released on disposals	<u>(7,096)</u>	<u>(5,025)</u>	<u>-</u>	<u>-</u>	<u>(12,121)</u>
30th April 2009	<u>9,538</u>	<u>6,851</u>	<u>48,003</u>	<u>18,884</u>	<u>83,276</u>
Net book values					
30th April 2009	£ <u>15,568</u>	£ <u>11,199</u>	£ <u>11,661</u>	£ <u>10,299</u>	£ <u>48,707</u>
30th April 2008	£ <u>8,915</u>	£ <u>12,686</u>	£ <u>12,738</u>	£ <u>12,112</u>	£ <u>46,451</u>

The net book value of land and buildings comprises of alterations to short leasehold property £10,279 (2008: £12,112).

3. **Called up share capital**

	2009		2008	
	£	£	£	£
Allotted called up and fully paid				
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>