

Company No. 00217841

1.

J C S COMPUTING LIMITED

BALANCE SHEET
AS AT 30TH APRIL 2010

	Note	£	2010	£	£	2009	£
Fixed assets							
Tangible assets	2		38,167			48,707	
Current assets							
Stocks		7,700			7,500		
Debtors		77,673			61,708		
Cash at bank and in hand		<u>52,461</u>			<u>90,663</u>		
			137,834		159,871		
Creditors: amounts falling due within one year		<u>(70,712)</u>			<u>(70,214)</u>		
Net current assets			<u>67,122</u>			<u>89,657</u>	
Total assets less current liabilities			105,289			138,364	
Provision for liabilities and charges			<u>(4,988)</u>			<u>(5,453)</u>	
			£ <u>100,301</u>			£ <u>132,911</u>	
Capital and reserves							
Called up share capital	3		<u>2</u>			<u>2</u>	
Profit and loss account			<u>100,299</u>			<u>132,909</u>	
Total shareholders' funds			£ <u>100,301</u>			£ <u>132,911</u>	

For the year ending 30th April 2010 the company was entitled to exception from audit under section 477 of the Companies Act 2006 relating to small companies

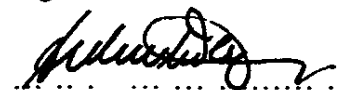
Director's responsibilities -

- The members have not required 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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved and authorised for issue by the Board on 28th September 2010

Signed on behalf of the board



Mr A J Dey
Director

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

THURSDAY



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J C S COMPUTING LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2010

1 Accounting policies

Basis of accounting

The financial statements have been prepared using the historical cost convention and in accordance with the provisions of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 2010

2 Tangible fixed assets

	Motor Vehicles £	Computer Equipment £	Fixtures and Fittings £	Land and Buildings £	Total £
Cost					
1st May 2009	25,106	18,050	59,664	29,163	131,983
Additions	-	3,000	1,745	-	4,745
Disposals	<u>(13,350)</u>	<u>(2,100)</u>	<u>-</u>	<u>-</u>	<u>(15,450)</u>
30th April 2010	<u>11,756</u>	<u>18,950</u>	<u>61,409</u>	<u>29,163</u>	<u>121,278</u>
Depreciation					
1st May 2009	9,538	6,851	48,003	18,884	83,276
Charge for year	2,406	2,539	1,944	1,833	8,722
Released on disposals	<u>(7,405)</u>	<u>(1,482)</u>	<u>-</u>	<u>-</u>	<u>(8,887)</u>
30th April 2010	<u>4,539</u>	<u>7,908</u>	<u>49,947</u>	<u>20,717</u>	<u>83,111</u>
Net book values					
30th April 2010	£ <u>7,217</u>	£ <u>11,042</u>	£ <u>11,462</u>	£ <u>8,446</u>	£ <u>38,167</u>
30th April 2009	£ <u>15,568</u>	£ <u>11,199</u>	£ <u>11,661</u>	£ <u>10,279</u>	£ <u>48,707</u>

The net book value of land and buildings comprises of alterations to short leasehold property £8,446 (2009: £10,279).

3. Called up share capital

	2010	2009
	£	£
Allotted called up and fully paid		
Ordinary shares of £1 each	<u>2</u>	<u>2</u>