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J C S COMPUTING LIMITED**BALANCE SHEET
AS AT 30TH APRIL 2011**

	Note	2011	2010
		£	£
Fixed assets			
Tangible assets	2	48,342	38,167
Current assets			
Stocks		7,800	7,700
Debtors		104,864	77,673
Cash at bank and in hand		<u>41,736</u>	<u>52,461</u>
		154,400	137,834
Creditors: amounts falling due within one year		<u>(83,752)</u>	<u>(70,712)</u>
Net current assets		<u>70,648</u>	<u>67,122</u>
Total assets less current liabilities		118,990	105,289
Provision for liabilities and charges		<u>(5,214)</u>	<u>(4,988)</u>
		£ <u>113,776</u>	£ <u>100,301</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		<u>113,774</u>	<u>100,299</u>
Total shareholders' funds		£ <u>113,776</u>	£ <u>100,301</u>

For the year ending 30th April 2011 the company was entitled to exception from audit under section 477 of the Companies Act 2006 relating to small companies

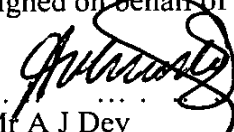
Director's responsibilities -

- 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 director acknowledges his 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 12th October 2011

Signed on behalf of the board


Mr A J Dey
Director

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

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J C S COMPUTING LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2011

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 2011

2 Tangible fixed assets

	Motor Vehicles £	Computer Equipment £	Fixtures and Fittings £	Land and Buildings £	Total £
Cost					
1st May 2010	11,756	18,950	61,409	29,163	121,278
Additions	15,586	1,500	5,770	-	22,856
Disposals	(4,000)	(4,100)	-	-	(8,100)
30th April 2011	<u>23,342</u>	<u>16,350</u>	<u>67,179</u>	<u>29,163</u>	<u>136,034</u>
Depreciation					
1st May 2010	4,539	7,908	49,947	20,717	83,111
Charge for year	3,178	2,358	1,854	1,833	9,223
Released on disposals	(1,750)	(2,892)	-	-	(4,642)
30th April 2011	<u>5,967</u>	<u>7,374</u>	<u>51,801</u>	<u>22,550</u>	<u>87,692</u>
Net book values					
30th April 2011	£ <u>17,375</u>	£ <u>8,976</u>	£ <u>15,378</u>	£ <u>6,613</u>	£ <u>48,342</u>
30th April 2010	£ <u>7,217</u>	£ <u>11,042</u>	£ <u>11,462</u>	£ <u>8,446</u>	£ <u>38,167</u>

The net book value of land and buildings comprises of alterations to short leasehold property £6,613 (2010. £8,446)

3 Called up share capital

	2011	2010
	£	£
Allotted called up and fully paid		
Ordinary shares of £1 each	<u>2</u>	<u>2</u>