

J C S COMPUTING LIMITED

Balance sheet
as at 30th April 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	35,172	44,979
Current assets			
Stocks		5,225	7,695
Debtors		59,448	73,113
Cash at bank and in hand		49,303	56,192
		<u>113,976</u>	<u>137,000</u>
Creditors: amounts falling due within one year		<u>(50,853)</u>	<u>(74,163)</u>
Net current assets		<u>63,123</u>	<u>62,837</u>
Total assets less current liabilities		<u>98,295</u>	<u>107,816</u>
Provisions for liabilities		<u>(4,058)</u>	<u>(5,142)</u>
Net assets		<u>94,237</u>	<u>102,674</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		<u>94,235</u>	<u>102,672</u>
Shareholders' funds		<u>94,237</u>	<u>102,674</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.



The notes on pages 3 and 4 form an integral part of these financial statements.

J C S COMPUTING LIMITED

Balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 30th April 2015**

For the year ended 30th April 2015 the company was entitled to exemption 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; and
- 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 in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the director on 26th November 2015 and are signed on his behalf by:



A J Dey
Director

Registration number 02217841

The notes on pages 3 and 4 form an integral part of these financial statements.

J C S COMPUTING LIMITED

Notes to the financial statements for the year ended 30th April 2015

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	20% reducing balance
Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.7. Deferred taxation

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

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Notes to the financial statements for the year ended 30th April 2015

2. Tangible fixed assets

	Total £
Cost	
At 1st May 2014	143,531
Additions	2,000
Disposals	(3,000)
At 30th April 2015	<u>142,531</u>
Depreciation	
At 1st May 2014	98,552
On disposals	(2,116)
Charge for the year	10,923
At 30th April 2015	<u>107,359</u>
Net book values	
At 30th April 2015	<u>35,172</u>
At 30th April 2014	<u>44,979</u>

3. Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>