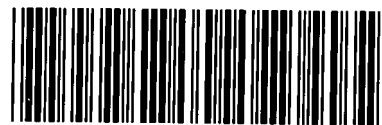


JCS COMPUTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2018
PAGES FOR FILING WITH REGISTRAR

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JCS COMPUTING LIMITED

COMPANY INFORMATION

Director	A J Dey
Company number	02217841
Registered office	34 Charter Gate Quarry Park Close Moulton Park Northampton NN3 6QB
Accountants	J R Watson & Co. Chartered Accountants Eastgate House 11 Cheyne Walk Northampton NN1 5PT
Business address	34 Charter Gate Quarry Park Close Moulton Park Northampton NN3 6QB

JCS COMPUTING LIMITED

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JCS COMPUTING LIMITED

BALANCE SHEET

AS AT 30 APRIL 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	3		24,543		25,072
Current assets					
Stocks		2,790		3,720	
Debtors	4	81,364		46,977	
Cash at bank and in hand		65,964		61,443	
		150,118		112,140	
Creditors: amounts falling due within one year	5	(70,988)		(50,227)	
Net current assets			79,130		61,913
Total assets less current liabilities			103,673		86,985
Provisions for liabilities			(2,520)		(2,863)
Net assets			101,153		84,122
Capital and reserves					
Called up share capital	6		2		2
Profit and loss reserves			101,151		84,120
Total equity			101,153		84,122

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

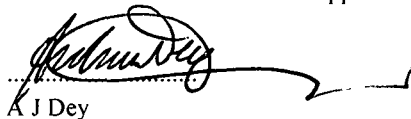
For the financial year ended 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 3 October 2018.


A J Dey

Director

Company Registration No. 02217841

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2018

1 Accounting policies

Company information

JCS Computing Limited is a private company limited by shares incorporated in England and Wales. The registered office is 34 Charter Gate, Quarry Park Close, Moulton Park, Northampton, NN3 6QB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings Leasehold	Straight line over the life of the lease
Fixtures, fittings & equipment	15% reducing balance
Computer equipment	20% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2018

1 Accounting policies

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

1.6 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.7 Financial instruments

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Provision is made and maintained at current tax rates for taxation deferred as a result of differences in timing between the inclusion of items in the accounts and the corresponding charge or credit for tax purposes.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2017 - 2).

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2018

3 Tangible fixed assets

	Land and buildings Leasehold	Fixtures, fittings & equipment	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 May 2017	29,164	68,008	12,765	34,344	144,281
Additions	-	-	3,298	9,500	12,798
Disposals	-	-	(4,025)	(22,350)	(26,375)
At 30 April 2018	29,164	68,008	12,038	21,494	130,704
Depreciation and impairment					
At 1 May 2017	29,164	61,823	5,175	23,047	119,209
Depreciation charged in the year	-	927	1,854	3,614	6,395
Eliminated in respect of disposals	-	-	(2,838)	(16,605)	(19,443)
At 30 April 2018	29,164	62,750	4,191	10,056	106,161
Carrying amount					
At 30 April 2018	-	5,258	7,847	11,438	24,543
At 30 April 2017	-	6,185	7,590	11,297	25,072

4 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	72,304	38,089
Other debtors	9,060	8,888
	81,364	46,977

5 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	40,584	29,416
Corporation tax	4,338	3,067
Other taxation and social security	14,673	9,394
Other creditors	11,393	8,350
	70,988	50,227

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2018

6 Called up share capital

	2018	2017
	£	£
Ordinary share capital		
Issued and fully paid		
2 Ordinary of £1 each	2	2
	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>