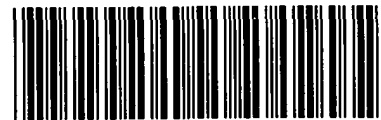


JCS COMPUTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019
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JCS COMPUTING LIMITED

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JCS COMPUTING LIMITED

BALANCE SHEET

AS AT 30 APRIL 2019

		2019	2018
	Notes	£	£
Fixed assets			
Tangible assets	3	13,853	24,543
Current assets			
Stocks		2,092	2,790
Debtors	4	63,465	81,364
Cash at bank and in hand		51,636	65,964
		117,193	150,118
Creditors: amounts falling due within one year	5	(53,347)	(70,988)
Net current assets		63,846	79,130
Total assets less current liabilities		77,699	103,673
Provisions for liabilities		(2,043)	(2,520)
Net assets		75,656	101,153
Capital and reserves			
Called up share capital	6	2	2
Profit and loss reserves		75,654	101,151
Total equity		75,656	101,153

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

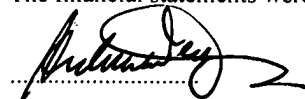
For the financial year ended 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 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 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 2019.



A J Dey
Director

Company Registration No. 02217841

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2019

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.

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).

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 and cash equivalents

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

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

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/credit represents the sum of the tax currently payable/recoverable and deferred tax.

Current tax

The tax currently payable/recoverable is based on taxable profit/loss for the year.

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 profit or loss 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 (2018 - 2).

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

3 Tangible fixed assets

	Land and buildings Leasehold	Fixtures, fittings & equipment	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 May 2018	29,164	68,008	12,038	21,494	130,704
Additions	-	-	1,500	-	1,500
Disposals	-	-	(990)	(9,500)	(10,490)
At 30 April 2019	29,164	68,008	12,548	11,994	121,714
Depreciation and impairment					
At 1 May 2018	29,164	62,750	4,191	10,056	106,161
Depreciation charged in the year	-	788	1,719	2,134	4,641
Eliminated in respect of disposals	-	-	(699)	(2,242)	(2,941)
At 30 April 2019	29,164	63,538	5,211	9,948	107,861
Carrying amount					
At 30 April 2019	-	4,470	7,337	2,046	13,853
At 30 April 2018	-	5,258	7,847	11,438	24,543

4 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	51,458	72,304
Corporation tax recoverable	3,627	-
Other debtors	8,380	9,060
	<u>63,465</u>	<u>81,364</u>

5 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	32,877	40,584
Corporation tax	-	4,338
Other taxation and social security	10,863	14,673
Other creditors	9,607	11,393
	<u>53,347</u>	<u>70,988</u>

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

Called up share capital

	2019	2018
	£	£
Ordinary share capital		
Issued and fully paid		
2 Ordinary of £1 each	2	2
	<u>2</u>	<u>2</u>