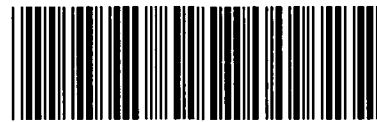


JCS COMPUTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020
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JCS COMPUTING LIMITED

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JCS COMPUTING LIMITED

BALANCE SHEET

AS AT 30 APRIL 2020

		2020	2019
	Notes	£	£
Fixed assets			
Tangible assets	3	10,612	13,853
Current assets			
Stocks		1,674	2,092
Debtors	4	46,796	63,465
Cash at bank and in hand		45,396	51,636
		93,866	117,193
Creditors: amounts falling due within one year	5	(52,483)	(53,347)
Net current assets		41,383	63,846
Total assets less current liabilities		51,995	77,699
Provisions for liabilities		-	(2,043)
Net assets		51,995	75,656
Capital and reserves			
Called up share capital		2	2
Profit and loss reserves		51,993	75,654
Total equity		51,995	75,656

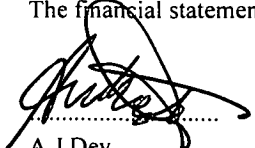
For the financial year ended 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 23 February 2021.


A J Dey
Director

Company Registration No. 02217841

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

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 2020

1 Accounting policies

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 (2019 - 2).

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

3 Tangible fixed assets

	Land and buildings Leasehold	Fixtures, fittings & equipment	Computer equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 May 2019	29,164	68,008	12,548	11,994	121,714
Disposals	-	-	(2,000)	-	(2,000)
At 30 April 2020	29,164	68,008	10,548	11,994	119,714
Depreciation and impairment					
At 1 May 2019	29,164	63,538	5,211	9,948	107,861
Depreciation charged in the year	-	671	1,320	512	2,503
Eliminated in respect of disposals	-	-	(1,262)	-	(1,262)
At 30 April 2020	29,164	64,209	5,269	10,460	109,102
Carrying amount					
At 30 April 2020	-	3,799	5,279	1,534	10,612
At 30 April 2019	-	4,470	7,337	2,046	13,853

4 Debtors

	2020 £	2019 £
Trade debtors	35,766	51,458
Corporation tax recoverable	-	3,627
Other debtors	7,523	8,380
	43,289	63,465
	2020 £	2019 £
Deferred tax asset	3,507	-
Total debtors	46,796	63,465

JCS COMPUTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2020

5 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	27,584	32,877
Taxation and social security	6,812	10,863
Other creditors	18,087	9,607
	<u>52,483</u>	<u>53,347</u>