

REGISTERED NUMBER: 02217841 (England and Wales)

Unaudited Financial Statements For The Year Ended 30 April 2022

for

J.C.S. Computing Limited

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For The Year Ended 30 April 2022

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J.C.S. Computing Limited

Company Information

For The Year Ended 30 April 2022

Director: A J Dey

Registered office: 34 Charter Gate
Quarry Park Close
Moulton Park
Northampton
NN3 6QB

Registered number: 02217841 (England and Wales)

Accountants: R Vann Ltd
Chartered Certified Accountants
Suite 4
Ironstone House
Ironstone Way
Brixworth
Northamptonshire
NN6 9UD

Balance Sheet
30 April 2022

		30.4.22		30.4.21	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		23,429		6,956
Current assets					
Stocks		998		1,339	
Debtors	5	65,101		80,912	
Cash at bank		<u>56,418</u>		<u>60,887</u>	
		122,517		143,138	
Creditors					
Amounts falling due within one year	6	<u>72,796</u>		<u>85,119</u>	
Net current assets			<u>49,721</u>		<u>58,019</u>
Total assets less current liabilities			<u>73,150</u>		<u>64,975</u>
Provisions for liabilities	7		<u>1,214</u>		<u>-</u>
Net assets			<u>71,936</u>		<u>64,975</u>
Capital and reserves					
Called up share capital	8		2		2
Retained earnings			<u>71,934</u>		<u>64,973</u>
Shareholders' funds			<u>71,936</u>		<u>64,975</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Balance Sheet - continued
30 April 2022

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

In accordance with Section 444 of the Companies Act 2006, the Income statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 12 January 2023 and were signed by:

A J Dey - Director

Notes to the Financial Statements
For The Year Ended 30 April 2022

1. Statutory information

J.C.S. Computing Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- in accordance with the property
Plant and machinery etc	- 25% on reducing balance, 20% on reducing balance and 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued
For The Year Ended 30 April 2022

2. Accounting policies - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 2 (2021 - 2) .

Notes to the Financial Statements - continued
For The Year Ended 30 April 2022

4. Tangible fixed assets

	Office building £	Short leasehold £	Fixtures and fittings £
Cost			
At 1 May 2021	-	29,164	68,008
Additions	15,750	-	820
Disposals	-	-	-
At 30 April 2022	<u>15,750</u>	<u>29,164</u>	<u>68,828</u>
Depreciation			
At 1 May 2021	-	29,164	64,779
Charge for year	787	-	556
Eliminated on disposal	-	-	-
At 30 April 2022	<u>787</u>	<u>29,164</u>	<u>65,335</u>
Net book value			
At 30 April 2022	<u>14,963</u>	<u>-</u>	<u>3,493</u>
At 30 April 2021	<u>-</u>	<u>-</u>	<u>3,229</u>
	Motor vehicles £	Computer systems £	Totals £
Cost			
At 1 May 2021	11,994	6,798	115,964
Additions	-	2,450	19,020
Disposals	-	(2,000)	(2,000)
At 30 April 2022	<u>11,994</u>	<u>7,248</u>	<u>132,984</u>
Depreciation			
At 1 May 2021	10,844	4,221	109,008
Charge for year	287	721	2,351
Eliminated on disposal	-	(1,804)	(1,804)
At 30 April 2022	<u>11,131</u>	<u>3,138</u>	<u>109,555</u>
Net book value			
At 30 April 2022	<u>863</u>	<u>4,110</u>	<u>23,429</u>
At 30 April 2021	<u>1,150</u>	<u>2,577</u>	<u>6,956</u>

Notes to the Financial Statements - continued
For The Year Ended 30 April 2022

5. Debtors	30.4.22	30.4.21
	£	£
Amounts falling due within one year:		
Trade debtors	46,006	73,269
Other debtors	<u>19,095</u>	<u>7,181</u>
	<u>65,101</u>	<u>80,450</u>
 Amounts falling due after more than one year:		
Deferred tax asset	<u>-</u>	<u>462</u>
 Aggregate amounts	<u>65,101</u>	<u>80,912</u>
 6. Creditors: amounts falling due within one year	30.4.22	30.4.21
	£	£
Trade creditors	31,724	33,512
Taxation and social security	5,822	7,733
Other creditors	<u>35,250</u>	<u>43,874</u>
	<u>72,796</u>	<u>85,119</u>
 7. Provisions for liabilities	30.4.22	30.4.21
	£	£
Deferred tax	<u>1,214</u>	<u>-</u>
		Deferred tax
		£
Provided during year		<u>1,214</u>
Balance at 30 April 2022		<u>1,214</u>

Notes to the Financial Statements - continued
For The Year Ended 30 April 2022

8. **Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.22 £	30.4.21 £
2	Ordinary	1	<u>2</u>	<u>2</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.