

REGISTERED NUMBER: 02217841 (England and Wales)

Unaudited Financial Statements For The Year Ended 30 April 2023

for

J.C.S. Computing Limited

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For The Year Ended 30 April 2023

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J.C.S. Computing Limited

Company Information

For The Year Ended 30 April 2023

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 2023

	Notes	30.4.23 £	£	30.4.22 £	£
Fixed assets					
Tangible assets	4		19,851		23,429
Current assets					
Stocks		540		998	
Debtors	5	93,921		65,101	
Cash at bank		<u>54,898</u>		<u>56,418</u>	
		149,359		122,517	
Creditors					
Amounts falling due within one year	6	<u>110,645</u>		<u>72,796</u>	
Net current assets			<u>38,714</u>		<u>49,721</u>
Total assets less current liabilities			<u>58,565</u>		<u>73,150</u>
Provisions for liabilities	7		-		1,214
Net assets			<u>58,565</u>		<u>71,936</u>
Capital and reserves					
Called up share capital	8		2		2
Retained earnings			<u>58,563</u>		<u>71,934</u>
Shareholders' funds			<u>58,565</u>		<u>71,936</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2023

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 29 September 2023 and were signed by:

A J Dey - Director

Notes to the Financial Statements
For The Year Ended 30 April 2023

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 2023

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 (2022 - 2) .

Notes to the Financial Statements - continued
For The Year Ended 30 April 2023

4. Tangible fixed assets

	Office building £	Short leasehold £	Fixtures and fittings £
Cost			
At 1 May 2022	15,750	29,164	68,828
Disposals	-	-	-
At 30 April 2023	<u>15,750</u>	<u>29,164</u>	<u>68,828</u>
Depreciation			
At 1 May 2022	787	29,164	65,335
Charge for year	1,575	-	523
Eliminated on disposal	-	-	-
At 30 April 2023	<u>2,362</u>	<u>29,164</u>	<u>65,858</u>
Net book value			
At 30 April 2023	<u>13,388</u>	<u>-</u>	<u>2,970</u>
At 30 April 2022	<u>14,963</u>	<u>-</u>	<u>3,493</u>
	Motor vehicles £	Computer systems £	Totals £
Cost			
At 1 May 2022	11,994	7,248	132,984
Disposals	-	(1,500)	(1,500)
At 30 April 2023	<u>11,994</u>	<u>5,748</u>	<u>131,484</u>
Depreciation			
At 1 May 2022	11,131	3,138	109,555
Charge for year	216	711	3,025
Eliminated on disposal	-	(947)	(947)
At 30 April 2023	<u>11,347</u>	<u>2,902</u>	<u>111,633</u>
Net book value			
At 30 April 2023	<u>647</u>	<u>2,846</u>	<u>19,851</u>
At 30 April 2022	<u>863</u>	<u>4,110</u>	<u>23,429</u>

Notes to the Financial Statements - continued
For The Year Ended 30 April 2023

5. Debtors: amounts falling due within one year				
		30.4.23	30.4.22	
		£	£	
Trade debtors		38,800	46,006	
Other debtors		<u>55,121</u>	<u>19,095</u>	
		<u>93,921</u>	<u>65,101</u>	
6. Creditors: amounts falling due within one year				
		30.4.23	30.4.22	
		£	£	
Trade creditors		46,765	31,724	
Taxation and social security		4,394	5,822	
Other creditors		<u>59,486</u>	<u>35,250</u>	
		<u>110,645</u>	<u>72,796</u>	
7. Provisions for liabilities				
		30.4.23	30.4.22	
		£	£	
Deferred tax		<u>-</u>	<u>1,214</u>	
			Deferred tax	
			£	
Balance at 1 May 2022			1,214	
Provided during year			<u>(1,214)</u>	
Balance at 30 April 2023			<u>-</u>	
8. Called up share capital				
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.23	30.4.22
			£	£
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.