Registration number: 05404321

Joe Winter Building Services Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

Atkinson Saul Fairholm Limited
Chartered Accountants
21A Newland
Lincoln
LN1 1XP

Joe Winter Building Services Limited
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Joe Winter Building Services Limited
(Registration number: 05404321)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		-	500
Tangible fixed assets	2	1,259	1,571
		1,259	2,071
Current assets			
Stocks		46,550	2,500
Debtors		87,533	90,736
Cash at bank and in hand		32,036	8,843
		166,119	102,079
Creditors: Amounts falling due within one year		(76,726)	(43,096)
Net current assets		89,393	58,983
Total assets less current liabilities		90,652	61,054
Provisions for liabilities		(252)	(314)
Net assets		90,400	60,740
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		90,300	60,640
Shareholders' funds		90,400	60,740

For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 18 November 2016 and signed on its behalf by:

.....
P A Winter
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of building services provided to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	Straight line over 10 years

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Office equipment	15% reducing balance

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2015	30,000	6,398	36,398
Additions	-	70	70
At 31 March 2016	30,000	6,468	36,468
Depreciation			
At 1 April 2015	29,500	4,827	34,327
Charge for the year	500	382	882
At 31 March 2016	30,000	5,209	35,209
Net book value			
At 31 March 2016	-	1,259	1,259
At 31 March 2015	500	1,571	2,071

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary A of £1 each	60	60	60	60
Ordinary B of £1 each	40	40	40	40
	100	100	100	100

4 Control

The company is controlled by Joe Winter Holdings Limited which owns 100% of this company's shares and is itself controlled by G N & P A Winter.

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.