Registration number SC406468

JMCL ENGINEERING SERVICES LIMITED

Director's report and financial statements

for the year ended 31 August 2016

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COMPANIES HOUSE

JMCL ENGINEERING SERVICES LIMITED

Chartered Accountants' report to the Director on the unaudited accounts of JMCL ENGINEERING SERVICES LIMITED

In accordance with the engagement letter dated 1 November 2012, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 3 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 August 2016 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

Johnston & Co

Johnston & Co
Chartered Accountants

Date: 6th December 2016

New Custom House
Register Street
Bo'ness
EH51 9AE

JMCL ENGINEERING SERVICES LIMITED

Statement of financial position and notes to the financial statements as at 31 August 2016

	2016	2015
	£	£
Fixed assets	224	448
Current assets	80,343	60,270
Creditors: amounts falling due within one year	(50,216)	(41,068)
Net current assets	30,127	19,202
Total assets less current liabilities	30,351	19,650
Accruals and deferred income	(1,960)	(2,209)
Net assets	28,391	17,441
Capital and reserves	28,391	17,441

1. Transition to FRS 105

These are the first financial statements that comply with FRS 105. The company transitioned to FRS 105 on 1st September 2014.

Reconciliation of equity
No transitional adjustments were required.

Statement of financial position and notes to the financial statements as at 31 August 2016

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For the year ending 31 August 2016 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 Act with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small company's regime.

These financial statements were approved by the director on 6/12/2016, and are signed on his behalf by:

Jim McLuckie
Director

Registration number SC406468