Registered number
SC511813

JWR TECHNICAL SERVICES (SCOTLAND) LTD

Filleted Accounts

31 July 2018

JWR TECHNICAL SERVICES (SCOTLAND) LTD

Registered number: SC511813

Balance Sheet

as at 31 July 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	2		4,089		3,754
Current assets					
Debtors	3	11,206		12,273	
Cash at bank and in hand		242		4,486	
		11,448		16,759	
Creditors: amounts falling due within one year	4	(11,305)		(15,193)	
Net current assets			143		1,566
Net assets			4,232		5,320
Capital and reserves					
Called up share capital			4		1
Profit and loss account			4,228		5,319
Shareholders' funds			4,232		5,320

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Joseph Russell

Director

Approved by the board on 26 October 2018

JWR TECHNICAL SERVICES (SCOTLAND) LTD

Notes to the Accounts

for the year ended 31 July 2018

1 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	20% reducing balance basis
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by

the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 August 2017	5,073
Additions	1,357
At 31 July 2018	6,430
Depreciation	
At 1 August 2017	1,319
Charge for the year	1,022
At 31 July 2018	2,341
Net book value	
At 31 July 2018	4,089
At 31 July 2017	3,754

3 Debtors

	2018	2017
	£	£
Trade debtors	1,711	2,474
Other debtors	9,495	9,799
	11,206	12,273

4 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	1,044	780
Corporation tax	9,759	12,678
Other taxes and social security costs	502	1,735
	11,305	15,193

5 Other information

JWR TECHNICAL SERVICES (SCOTLAND) LTD is a private company limited by shares and incorporated in Scotland. Its registered office is:

6 Church Street

Uddingston

Glasgow

G71 7PT

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.