

Registration number: 03696197

J C Plant Limited

Abbreviated Accounts

for the Year Ended 31 March 2014

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J C Plant Limited
Registration number: 03696197
Abbreviated Balance Sheet at 31 March 2014

		2014		2013	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	2		1,306,974		1,153,619
Current assets					
Debtors		176,785		124,764	
Cash at bank and in hand		503,063		572,247	
		679,848		697,011	
Creditors: Amounts falling due within one year		(355,264)		(359,960)	
Net current assets			324,584		337,051
Total assets less current liabilities			1,631,558		1,490,670
Provisions for liabilities			(117,647)		(84,316)
Net assets			1,513,911		1,406,354
Capital and reserves					
Called up share capital	3	95		95	
Profit and loss account		1,513,816		1,406,259	
Shareholders' funds			1,513,911		1,406,354

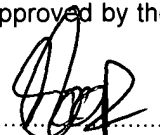
For the year ending 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the director on 23.12.2014



 Mr J A Cooper
 Director

The notes on pages 2 to 3 form an integral part of these financial statements.

J C Plant Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2014

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 April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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
Freehold buildings	over 25 years
Plant and machinery	over 5 years
Motor vehicles	25% per annum on written down value

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.

J C Plant Limited

Notes to the Abbreviated Accounts for the Year Ended 31 March 2014

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2013	1,922,419	1,922,419
Additions	288,685	288,685
Disposals	(3,000)	(3,000)
At 31 March 2014	<u>2,208,104</u>	<u>2,208,104</u>
Amortisation		
At 1 April 2013	768,800	768,800
Charge for the year	135,305	135,305
Eliminated on disposals	(2,975)	(2,975)
At 31 March 2014	<u>901,130</u>	<u>901,130</u>
Net book value		
At 31 March 2014	<u>1,306,974</u>	<u>1,306,974</u>
At 31 March 2013	<u>1,153,619</u>	<u>1,153,619</u>

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	<u>95</u>	<u>95</u>	<u>95</u>	<u>95</u>