REGISTERED NUMBER: 04400587 (Engl	land and Wales
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# UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

FOR

# R J C ENTERPRISES LIMITED

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# R J C ENTERPRISES LIMITED

# COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2018

DIRECTOR:	R J Callum
SECRETARY:	Mrs C L Callum
REGISTERED OFFICE:	2a Chequers Court Huntingdon Cambridgeshire PE29 3LJ
REGISTERED NUMBER:	04400587 (England and Wales)
ACCOUNTANT:	HW Huntingdon Limited 2a Chequers Court Huntingdon PE29 3LJ

### BALANCE SHEET 31 MARCH 2018

		31.3.18		31.3.17	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		87,810		68,859
CURRENT ASSETS					
Stocks		24,979		6,675	
Debtors	5	56,044		66,209	
Cash at bank		1,842		<del>_</del> _	
		82,865		72,884	
CREDITORS					
Amounts falling due within one year	6	56,870		<u>85,385</u>	
NET CURRENT ASSETS/(LIABILITIES)			25,995		(12,501)
TOTAL ASSETS LESS CURRENT					
LIABILITIES			113,805		56,358
CREDITORS					
Amounts falling due after more than one	7		(47.660)		(29.017)
year	I		(47,669)		(38,917)
PROVISIONS FOR LIABILITIES	8		(16,684)		_(13,083)
NET ASSETS			49,452		4,358
CARITAL AND DECEDING					
CAPITAL AND RESERVES	0		20		20
Called up share capital	9		20		20
Retained earnings			49,432		4,338
SHAREHOLDERS' FUNDS			<u>49,452</u>		<u>4,358</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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
- (b) 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

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# BALANCE SHEET - continued 31 MARCH 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 25 July 2018 and were signed by:

R J Callum - Director

The notes form part of these financial statements

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 1. STATUTORY INFORMATION

R J C Enterprises 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

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and have also been consistently applied within the same accounts.

#### Compliance with accounting standards

These financial statements have been prepared in accordance with the provisions of Section 1A "Smaller Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

There were no material departures from that standard.

#### 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery - 25% on reducing balance Motor vehicles - 25% on reducing balance Computer equipment - 25% 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.

#### 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.

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# NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2018

#### 2. ACCOUNTING POLICIES - continued

#### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 3 (2017 - 4).

### 4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals ₤
COST				
At 1 April 2017	52,389	92,469	21,982	166,840
Additions	4,880	59,370	800	65,050
Disposals	(479)	(26,984)		(27,463)
At 31 March 2018	56,790	124,855	22,782	204,427
DEPRECIATION		<u> </u>	<u> </u>	
At 1 April 2017	42,898	36,488	18,595	97,981
Charge for year	3,473	28,088	1,047	32,608
Eliminated on disposal	(479)	(13,493)	<del>_</del>	(13,972)
At 31 March 2018	45,892	51,083	19,642	116,617
NET BOOK VALUE		<del></del>		
At 31 March 2018	10,898	73,77 <b>2</b>	3,140	87,810
At 31 March 2017	9,491	55,981	3,387	68,859

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## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2018

#### TANGIBLE FIXED ASSETS - continued 4.

Fixed assets, inc	cluded in the above.	which are held	under hire pur	rehase contracts ar	e as follows:
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COST At 1 April 2017 At 1 April 2017 Additions Disposals At 31 March 2018 DEPRECIATION  At 1 April 2017 At 1 April 2017 At 1 April 2017 At 1 April 2017 At 3 March 2018 At 31 March 2017  DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Trade debtors VAT Prepayments At 3 April 2018 At 3		Fixed assets, included in the above, which are held under hire purchase contracts are	as follows:	Motor vehicles £
Additions         56,305           Disposals         (26,984)           At 3 March 2018         121,790           DEPRECIATION         36,488           Charge for year         27,322           Eliminated on disposal         (13,493)           At 31 March 2018         50,317           NET BOOK VALUE         50,317           At 31 March 2018         71,473           At 31 March 2017         \$5,981           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         \$13,318         31,317           *** Trade debtors         12,772         21,328           VAT         8,779         4,107           Prepayments         34,493         40,774           *** Fepayments         31,318         31,3.17           *** Fepayments         34,493         40,774           *** Fepayments         \$1,00         66,209           6.         CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         \$1,318         31,3.18         31,3.17         \$1,00           *** Fepayments         \$1,00         \$25,579         Hire purchase contracts         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00		COST		
Disposals         26,984)           At 31 March 2018         121,790           DEPRECIATION         36,488           Charge for year         27,322           Eliminated on disposal         (13,493)           At 31 March 2018         50,317           NET BOOK VALUE         71,473           At 31 March 2017         55,981           5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31.3.18         31.3.17           f         f         f           VAT         8,779         4,107           Prepayments         34,493         40,774           Prepayments         313,18         313,17           f         f         f           DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31.3.18         31,3.17           Prepayments         34,493         40,774           Prepayments         31.3.18         31,3.17           f         f         f           f         f         f           prepayments         31.3.18         31,3.17           prepayments         31.3.18         31,3.17           f         f         f           f         f         f           prepayments				
At 31 March 2018         121,796           DEPRECIATION           At 1 April 2017         36,488           Charge for year         27,322           Eliminated on disposal         (13,493)           At 31 March 2018         50,317           NET BOOK VALUE         71,473           At 31 March 2018         71,473           At 31 March 2017         \$5,981           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         \$13,318         31,3.18         \$13,317         \$				•
DEPRECIATION   36,488   Charge for year   27,322   Eliminated on disposal   (13,493)   At 31 March 2018   50,317   NET BOOK VALUE   313 March 2018   71,473   At 31 March 2018   55,981		<u>.                                      </u>		
At 1 April 2017 Charge for year       36,488 27,322 21,ininated on disposal At 31 March 2018 At 31 March 2018 At 31 March 2018 				<u> 121,790</u>
Charge for year         27,322           Eliminated on disposal         (13,493)           At 31 March 2018         50,317           NET BOOK VALUE         71,473           At 31 March 2017         55,981           5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,3.18 f. f. f. f.           Trade debtors         12,772 c. 21,328           VAT         8,779 d. 10,7           Prepayments         34,493 d. 40,774 d. 66,209           6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         \$1,3.18 d. 60,209           6. CREDITORS: CAMOUNTS FALLING DUE WITHIN ONE YEAR         \$1,3.18 d. 51,3.17 d. 66,209           Full purchase contracts         \$1,3.18 d. 51,3.17 d. 66,209           Full purchase contracts         \$1,957 d. 30,212 d. 56,604           Trade creditors         \$1,957 d. 30,212 d. 56,603           Tox         \$6,175 d. 6,637 d. 56,637 d. 56,63				
Eliminated on disposal At 31 March 2018   50,317   NET BOOK VALUE   At 31 March 2018   55,981   55,9				
At 31 March 2018 NET BOOK VALUE At 31 March 2018 At 31 March 2017  5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Trade debtors VAT Prepayments  6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  F. Trade debtors At 31.3.18 At 31.3.17 At 32.328 At 32.32				
NET BOOK VALUE   At 31 March 2018   55,981				
At 31 March 2018 At 31 March 2017         71,473 55,981           5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,3.18 £ £ £ £         31,3.18 £         31,3.17 £           Trade debtors VAT         8,779 Prepayments         4,107 26,044         66,209           6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,3.18 £         31,3.17 £         1           Bank loans and overdrafts         -         25,579           Hire purchase contracts         21,322         13,661           Trade creditors         17,957         30,212           Tax         6,175         6,637           Social security and other taxes         190         -           Credit card         7,942         2,182           Directors' current accounts         84         6,114           Accruals and deferred income         3,200         1,000				<u>50,317</u>
At 31 March 2017         55,981           5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,3.18         31,3.18         31,3.18         31,272         21,328         VAT         8,779         4,107         Prepayments         34,493         40,774         56,044         66,209           6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         \$\$\frac{\f				
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         Trade debtors       \$1.3.18       \$1.3.17       £       £       £       £       £       £       £       £       £       £       £       £       £       £       1.07       Prepayments       \$34,493       \$40,774       \$6,044       \$66,209       66.209       6.       CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR       \$31.3.18       \$31.3.17       £				
31.3.18       31.3.17         £       £       £         £       £       £         £       12,772       21,328         VAT       8,779       4,107         Prepayments       34,493       40,774		At 31 March 2017		55,981
31.3.18       31.3.17         £       £       £         Trade debtors       12,772       21,328         VAT       8,779       4,107         Prepayments       34,493       40,774         56,044       66,209         6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         Bank loans and overdrafts       131.3.18       31.3.17         £       £       £         Bank loans and overdrafts       -       25,579         Hire purchase contracts       21,322       13,661         Trade creditors       17,957       30,212         Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000	5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade debtors         12,772         21,328           VAT         8,779         4,107           Prepayments         34,493         40,774           56,044         66,209           6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,318         31,317           £         £         £           Bank loans and overdrafts         -         25,579           Hire purchase contracts         21,322         13,661           Trade creditors         17,957         30,212           Tax         6,175         6,637           Social security and other taxes         190         -           Credit card         7,942         2,182           Directors' current accounts         84         6,114           Accruals and deferred income         3,200         1,000			31.3.18	31.3.17
VAT Prepayments         8,779   4,107   24,074   34,493   40,774   66,209   66,209   66,209             6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,3.18   51,3.17   £   £   £   £   £   £   £   £   £			£	£
Prepayments         34,493 / 56,044         40,774 / 66,209           6.         CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31,3.18 / £         \$1,3.18 / £           Bank loans and overdrafts         -         25,579 / £           Hire purchase contracts         21,322 / 13,661 / 7,957 / 30,212 /		Trade debtors	12,772	21,328
Example 1         56,044         66,209           6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         31.3.18         31.3.17           £         £         £           Bank loans and overdrafts         -         25,579           Hire purchase contracts         21,322         13,661           Trade creditors         17,957         30,212           Tax         6,175         6,637           Social security and other taxes         190         -           Credit card         7,942         2,182           Directors' current accounts         84         6,114           Accruals and deferred income         3,200         1,000		VAT	8,779	4,107
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Bank loans and overdrafts  Hire purchase contracts  Trade creditors  Tax  Social security and other taxes  Credit card  Directors' current accounts  Accruals and deferred income  31.3.18  31.3.17  £  £  £  £  £  9.25,579  13,661  7,957  30,212  6,175  6,637  6,637  20,182  190  - 21,822  190  - 21,822  190  - 21,822  190  - 21,822  190  - 21,822  21,822  21,822  21,822  21,822  21,822  21,822  21,822		Prepayments	34,493	40,774
Bank loans and overdrafts       -       25,579         Hire purchase contracts       21,322       13,661         Trade creditors       17,957       30,212         Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000			56,044	66,209
Bank loans and overdrafts       -       25,579         Hire purchase contracts       21,322       13,661         Trade creditors       17,957       30,212         Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000	6	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Bank loans and overdrafts       -       25,579         Hire purchase contracts       21,322       13,661         Trade creditors       17,957       30,212         Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000			31.3.18	31.3.17
Hire purchase contracts       21,322       13,661         Trade creditors       17,957       30,212         Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000			£	
Trade creditors       17,957       30,212         Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000			-	•
Tax       6,175       6,637         Social security and other taxes       190       -         Credit card       7,942       2,182         Directors' current accounts       84       6,114         Accruals and deferred income       3,200       1,000				
Social security and other taxes         190         -           Credit card         7,942         2,182           Directors' current accounts         84         6,114           Accruals and deferred income         3,200         1,000				
Credit card         7,942         2,182           Directors' current accounts         84         6,114           Accruals and deferred income         3,200         1,000				6,637
Directors' current accounts Accruals and deferred income  84 6,114 3,200 1,000				-
Accruals and deferred income 3,200 1,000				
<u><b>56,870</b></u> <u>85,385</u>		Accruals and deferred income		
			<u> 56,870</u>	<u>85,385</u>

# NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2018

7.	CREDITORS YEAR	S: AMOUNTS FALL	ING DUE AFTER MORE	THAN ONE		
					31.3.18	31.3.17
	Hire purchase	contracts			£ 47,669	£ 
8.	PROVISION	S FOR LIABILITIES	S			
					31.3.18	31.3.17
	Deferred tax				£ <u>16,684</u>	£ 13,083
						Deferred tax £
	Balance at 1 A	April 2017				13,083
		ome Statement during	year			3,601
	Balance at 31	March 2018				<u>16,684</u>
9.	CALLED UP	SHARE CAPITAL				
	Allotted, issue	ed and fully paid:				
	Number:	Class:		Nominal	31.3.18	31.3.17
	20	Ordinary		value: £1	<u>£</u> <u>20</u>	$\frac{\cancel{t}}{20}$

# 10. RELATED PARTY DISCLOSURES

During the year, total dividends of £10,000 (2017 - £41,886) were paid to the director .

### 11. ULTIMATE CONTROLLING PARTY

The controlling parties are Mr R & Mrs C Callum by virtue of their shareholding.

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.