

**Registered number: 04491008**

**J C Engineering Services Limited**

**Unaudited  
Abbreviated financial statements**

**For the year ended 31 August 2013**

**CLB**  
**coopers**  
Chartered Accountants  
Delivering solutions through excellence

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# J C ENGINEERING SERVICES LIMITED

## Company Information

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<b>Directors</b>	Mr J Clough Mrs J Clough
<b>Company secretary</b>	Mrs J Clough
<b>Registered number</b>	04491008
<b>Registered office</b>	Laurel House 173 Chorley New Road Bolton BL1 4QZ
<b>Accountants</b>	CLB Coopers Chartered Accountants Laurel House 173 Chorley New Road Bolton BL1 4QZ

# **J C ENGINEERING SERVICES LIMITED**

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## **J C ENGINEERING SERVICES LIMITED**

The following reproduces the text of the chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared

### **Chartered accountants' report to the board of directors on the preparation of the unaudited statutory financial statements of J C Engineering Services Limited for the year ended 31 August 2013**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J C Engineering Services Limited for the year ended 31 August 2013 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations)

This report is made solely to the board of directors, as a body, in accordance with the terms of our engagement letter dated 26 November 2013. Our work has been undertaken solely to prepare for your approval the financial statements of J C Engineering Services Limited and state those matters that we have agreed to state to them in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than J C Engineering Services Limited and its board of directors, as a body, for our work or for this report.

It is your duty to ensure that J C Engineering Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that J C Engineering Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of J C Engineering Services Limited. 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 statutory financial statements.



**CLB Coopers**

Chartered Accountants

Laurel House  
173 Chorley New Road  
Bolton  
BL1 4QZ

23 January 2014

**J C ENGINEERING SERVICES LIMITED**

Registered number: 04491008

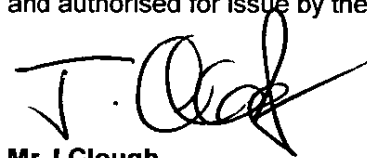
**Abbreviated balance sheet  
As at 31 August 2013**

	Note	£	2013 £	£	2012 £
<b>Fixed assets</b>					
Tangible assets	2		11,615		17,787
<b>Current assets</b>					
Debtors		33,674		55,426	
Cash at bank and in hand		4,345		11,805	
		<u>38,019</u>		<u>67,231</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(47,986)</u>		<u>(54,328)</u>	
<b>Net current (liabilities)/assets</b>			<u>(9,967)</u>		12,903
<b>Total assets less current liabilities</b>			<u>1,648</u>		<u>30,690</u>
<b>Creditors: amounts falling due after more than one year</b>			-		(1,565)
<b>Provisions for liabilities</b>					
Deferred tax			-		(1,001)
<b>Net assets</b>			<u>1,648</u>		<u>28,124</u>
<b>Capital and reserves</b>					
Called up share capital	5		1		1
Profit and loss account			<u>1,647</u>		<u>28,123</u>
<b>Shareholders' funds</b>			<u>1,648</u>		<u>28,124</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 August 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 23 January 2014



**Mr J Clough**  
**Director**

The notes on pages 3 to 5 form part of these financial statements.

# J C ENGINEERING SERVICES LIMITED

## Notes to the abbreviated accounts For the year ended 31 August 2013

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### 1. Accounting policies

#### 1.1 Basis of preparation of financial statements

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)

#### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts

#### 1.3 Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Land and buildings	- 5% straight line, land is not depreciated
Plant and machinery, etc	- 25% reducing balance/straight line

#### 1.4 Trade and other debtors

Trade debtors are recognised and carried forward at invoiced amounts less provisions for any doubtful debts. Bad debts are written off to the profit and loss account when the directors deem that the balance is no longer collectable. Prepayments are recognised when a purchase invoice has been paid relating to the period after the year end date

#### 1.5 Cash at bank and in hand

Cash comprises cash at bank after adjustment for any uncredited lodgements and unpresented cheques clearing the bank account following the year end

#### 1.6 Trade and other creditors

Trade and other creditors are recognised and carried forward at invoiced amounts. Accruals are recognised for costs relating to the year where an invoice had not been received as at the year end date

#### 1.7 Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

# J C ENGINEERING SERVICES LIMITED

## Notes to the abbreviated accounts For the year ended 31 August 2013

### 1 Accounting policies (continued)

#### 1.8 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

#### 1.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

#### 1.10 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, as either 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

### 2. Tangible assets

	£
<b>Cost</b>	
At 1 September 2012 and 31 August 2013	<b>44,357</b>
<b>Depreciation</b>	
At 1 September 2012	<b>26,570</b>
Charge for the year	<b>6,172</b>
At 31 August 2013	<b>32,742</b>
<b>Net book value</b>	
At 31 August 2013	<b>11,615</b>
At 31 August 2012	<b>17,787</b>

## J C ENGINEERING SERVICES LIMITED

### Notes to the abbreviated accounts For the year ended 31 August 2013

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#### 3. Secured creditors falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2013 £	2012 £
Net obligations under hire purchase contracts	<u>1,564</u>	<u>2,869</u>

#### 4. Secured creditors falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2013 £	2012 £
Net obligations under hire purchase contracts	<u>-</u>	<u>1,565</u>

#### 5. Share capital

	2013 £	2012 £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

#### 6. Directors' benefits: advances, credit and guarantees

During the year the company made advances of £8,064 and £6,051 to Mr J Clough. These amounts were fully repaid in the year.

Included within funds withdrawn is a single transaction of £10,616