

Registered number
07218071

J C Motor Engineers Ltd

Abbreviated Accounts

30 April 2014

TUESDAY



A3Z006TF

A17

13/01/2015

#265

COMPANIES HOUSE

J C Motor Engineers Ltd
Registered number:
Abbreviated Balance Sheet
as at 30 April 2014

07218071

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	4,096	5,120
Tangible assets	3	1,010	1,036
Investments	4	-	-
		<u>5,106</u>	<u>6,156</u>
Current assets			
Stocks		-	-
Debtors	5	-	-
Investments held as current assets		-	-
Cash at bank and in hand		<u>1,473</u>	<u>1,491</u>
		<u>1,473</u>	<u>1,491</u>
Creditors: amounts falling due within one year		<u>(16,796)</u>	<u>(19,828)</u>
Net current liabilities		<u>(15,323)</u>	<u>(18,337)</u>
Total assets less current liabilities		<u>(10,217)</u>	<u>(12,181)</u>
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
Net liabilities		<u>(10,217)</u>	<u>(12,181)</u>
Capital and reserves			
Called up share capital	7	100	100
Share premium		-	-
Revaluation reserve		-	-
Capital redemption reserve		-	-
Profit and loss account		<u>(10,317)</u>	<u>(12,281)</u>
Shareholders' funds		<u>(10,217)</u>	<u>(12,181)</u>

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


Members have not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

J C Motor Engineers Ltd
Registered number:
Abbreviated Balance Sheet
as at 30 April 2014

07218071


Mr C Johnson
Director

Approved by the board on 12 December 2014

J C Motor Engineers Ltd
Notes to the Abbreviated Accounts
for the year ended 30 April 2014

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates no pension scheme. No pension contributions are charged to the profit and loss account.

J C Motor Engineers Ltd
Notes to the Abbreviated Accounts
for the year ended 30 April 2014

2 Intangible fixed assets **£**

Cost

At 1 May 2013	10,000
Additions	-
Disposals	-
At 30 April 2014	<u>10,000</u>

Amortisation

At 1 May 2013	4,880
Provided during the year	1,024
On disposals	-
At 30 April 2014	<u>5,904</u>

Net book value

At 30 April 2014	<u>4,096</u>
At 30 April 2013	<u>5,120</u>

3 Tangible fixed assets **£**

Cost

At 1 May 2013	1,673
Additions	227
Surplus on revaluation	-
Disposals	-
At 30 April 2014	<u>1,900</u>

Depreciation

At 1 May 2013	637
Charge for the year	253
Surplus on revaluation	-
On disposals	-
At 30 April 2014	<u>890</u>

Net book value

At 30 April 2014	<u>1,010</u>
At 30 April 2013	<u>1,036</u>

4 Investments **£**

Cost

At 1 May 2013	-
Additions	-
Disposals	-
At 30 April 2014	<u>-</u>

J C Motor Engineers Ltd
Notes to the Abbreviated Accounts
for the year ended 30 April 2014

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
[Company name 1]	Ordinary	-	-	-
[Company name 2]	Ordinary	-	-	-
[Company name 3]	Ordinary	-	-	-
[Company name 4]	Ordinary	-	-	-

5 Debtors	2014	2013
	£	£

Debtors include:

Amounts due after more than one year

- -

6 Loans	2014	2013
	£	£

Creditors include:

Amounts falling due for payment after more than five years

- -

Secured bank loans

- -

7 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	100	100
B Ordinary shares	£1 each	-	-	-
			100	100
? Preference shares	£1 each	-	-	-
			100	100

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	-	100
B Ordinary shares	£1 each	-	-
			100
? Preference shares	£1 each	-	-
			100

J C Motor Engineers Ltd
Notes to the Abbreviated Accounts
for the year ended 30 April 2014

8 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr C Johnson				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
	0			
	-	-	-	-

9 Guarantees made by the company on behalf of directors

Description and terms	Maximum liability £	Amount paid and incurred £
Mr C Johnson		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
	-	-