

**REGISTERED NUMBER: 07341966 (England and Wales)**

Financial Statements for the Year Ended 31 August 2017

for

JDM Building & Property Maintenance  
Limited

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for the Year Ended 31 August 2017

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JDM Building & Property Maintenance  
Limited

Company Information  
for the Year Ended 31 August 2017

<b>DIRECTOR:</b>	Mr J Mills
<b>SECRETARY:</b>	Lewis Smith & Co. Limited
<b>REGISTERED OFFICE:</b>	219 Ulverley Green Road Olton Solihull West Midlands B92 8AB
<b>REGISTERED NUMBER:</b>	07341966 (England and Wales)
<b>BANKERS:</b>	HSBC Unit U78C Upper Mall Merry Hill Brierly Hill West Midlands DY5 1SW

JDM Building & Property Maintenance  
Limited (Registered number: 07341966)

Abridged Balance Sheet  
31 August 2017

	Notes	31.8.17 £	£	31.8.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		22,994		24,099
<b>CURRENT ASSETS</b>					
Stocks		20,000		49,085	
Debtors		139,597		75,236	
Cash at bank		<u>51,051</u>		<u>26,516</u>	
		210,648		150,837	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>120,192</u>		<u>60,507</u>	
<b>NET CURRENT ASSETS</b>			<u>90,456</u>		<u>90,330</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			113,450		114,429
<b>CREDITORS</b>					
Amounts falling due after more than one year			(9,292)		(11,288)
<b>PROVISIONS FOR LIABILITIES</b>	5		<u>(4,502)</u>		<u>(4,820)</u>
<b>NET ASSETS</b>			<u>99,656</u>		<u>98,321</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		1		1
Retained earnings			<u>99,655</u>		<u>98,320</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>99,656</u>		<u>98,321</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 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 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.
- (b)

JDM Building & Property Maintenance  
Limited (Registered number: 07341966)

Abridged Balance Sheet - continued  
31 August 2017

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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 August 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 1 May 2018 and were signed by:

Mr J Mills - Director

1. **STATUTORY INFORMATION**

JDM Building & Property Maintenance 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**

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

**First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A**

These financial statements for the year ended 31 August 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 September 2015.

**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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2017

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 5 .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 September 2016	56,985
Additions	8,691
Disposals	<u>(7,227)</u>
At 31 August 2017	<u>58,449</u>
<b>DEPRECIATION</b>	
At 1 September 2016	32,886
Charge for year	9,796
Eliminated on disposal	<u>(7,227)</u>
At 31 August 2017	<u>35,455</u>
<b>NET BOOK VALUE</b>	
At 31 August 2017	<u>22,994</u>
At 31 August 2016	<u>24,099</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2017

4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
<b>COST</b>	
At 1 September 2016 and 31 August 2017	<u>15,814</u>
<b>DEPRECIATION</b>	
At 1 September 2016	6,920
Charge for year	<u>2,223</u>
At 31 August 2017	<u>9,143</u>
<b>NET BOOK VALUE</b>	
At 31 August 2017	<u>6,671</u>
At 31 August 2016	<u>8,894</u>

5. **PROVISIONS FOR LIABILITIES**

	31.8.17 £	31.8.16 £
Deferred tax	<u>4,502</u>	<u>4,820</u>
		Deferred tax £
Balance at 1 September 2016		4,820
Credit to Income Statement during year		<u>(318)</u>
Balance at 31 August 2017		<u>4,502</u>

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.8.17	31.8.16
		value:	£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

7. **FIRST YEAR ADOPTION**

The company transitioned to FRS 102 section 1A from previously used UK GAAP as at 1st September 2015.  
The transition did not affect comparative financial statements.



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.