

**Unaudited Financial Statements**  
**for the Year Ended 31st October 2023**  
**for**  
**Jandel Engineering Limited**

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for the year ended 31st October 2023**

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# Jandel Engineering Limited

## Company Information for the year ended 31st October 2023

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**DIRECTORS:**

Mr P J Clark  
Mrs Y Kelly  
Mrs L Henfrey

**SECRETARY:**

Mrs Y Kelly

**REGISTERED OFFICE:**

Grand Union House  
Leighton Road  
Linslade  
Leighton Buzzard  
Bedfordshire  
LU7 1LA

**REGISTERED NUMBER:**

00917424 (England and Wales)

**ACCOUNTANT:**

Paul David Nurton  
Chartered Certified Accountant  
2 Pinns Cottage  
Rodhuish  
Exmoor  
Minehead  
Somerset  
TA24 6QL

**Jandel Engineering Limited (Registered number: 00917424)****Balance Sheet**  
**31st October 2023**

|  |       | 2023           |                | 2022           |                |
|--|-------|----------------|----------------|----------------|----------------|
|  | Notes | £              | £              | £              | £              |
| <b>FIXED ASSETS</b>                          |       |                |                |                |                |
| Intangible assets                            | 4     |                | 865            |                | 1,154          |
| Tangible assets                              | 5     |                | <u>108,554</u> |                | <u>28,840</u>  |
|  |       |                | 109,419        |                | 29,994         |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |                |
| Stocks                                       | 6     | 186,876        |                | 198,766        |                |
| Debtors                                      | 7     | 139,372        |                | 110,512        |                |
| Cash at bank and in hand                     |       | <u>405,947</u> |                | <u>398,883</u> |                |
|  |       | 732,195        |                | 708,161        |                |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 8     | <u>355,065</u> |                | <u>328,741</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>377,130</u> |                | <u>379,420</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 486,549        |                | 409,414        |
| <b>PROVISIONS FOR LIABILITIES</b>            | 9     |                | <u>20,610</u>  |                | <u>5,480</u>   |
| <b>NET ASSETS</b>                            |       |                | <u>465,939</u> |                | <u>403,934</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |                |                |
| Called up share capital                      |       |                | 100            |                | 100            |
| Retained earnings                            |       |                | <u>465,839</u> |                | <u>403,834</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>465,939</u> |                | <u>403,934</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

**Jandel Engineering Limited (Registered number: 00917424)**

**Balance Sheet - continued**  
**31st October 2023**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21st February 2024 and were signed on its behalf by:

Mr P J Clark - Director

Mrs Y Kelly - Director

Mrs L Henfrey - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31st October 2023**

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**1. STATUTORY INFORMATION**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Domain name**

The company acquired its Domain name on the 16th September 2005 from Sedo GMBH for a total consideration of £2,884 (Note 7 refers). Whilst the asset is still considered to be intangible in nature it was previously not depreciated under the provisions of FRS 10. Since the transition to FRS102, the asset is to be depreciated over a period of ten years. The financial effect of so doing is not material to the financial position of the company.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                     |                           |
|---------------------|---------------------------|
| Plant and machinery | - 15% on reducing balance |
| Motor vehicles      | - 20% on cost             |

**Stocks**

Stocks of components and raw materials 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 Statement of Income and Retained Earnings, 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 31st October 2023**

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**2. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

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.

**Revenue recognition**

The treatment of work in progress has, where appropriate, resulted in an uplift in both sales and debtors in order to reflect un-invoiced work in progress at the balance sheet date.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2022 - 11 ) .

**4. INTANGIBLE FIXED ASSETS**

|   | Computer<br>software<br>£ |
|---|---------------------------|
| <b>COST</b>                                   |                           |
| At 1st November 2022<br>and 31st October 2023 | <u>2,884</u>              |
| <b>AMORTISATION</b>                           |                           |
| At 1st November 2022                          | 1,730                     |
| Amortisation for year                         | <u>289</u>                |
| At 31st October 2023                          | <u>2,019</u>              |
| <b>NET BOOK VALUE</b>                         |                           |
| At 31st October 2023                          | <u>865</u>                |
| At 31st October 2022                          | <u>1,154</u>              |

**Notes to the Financial Statements - continued  
for the year ended 31st October 2023**

**5. TANGIBLE FIXED ASSETS**

|                       | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|-----------------------|-----------------------------|------------------------|----------------|
| <b>COST</b>           |                             |                        |                |
| At 1st November 2022  | 180,563                     | -                      | 180,563        |
| Additions             | 7,368                       | 88,050                 | 95,418         |
| At 31st October 2023  | <u>187,931</u>              | <u>88,050</u>          | <u>275,981</u> |
| <b>DEPRECIATION</b>   |                             |                        |                |
| At 1st November 2022  | 151,723                     | -                      | 151,723        |
| Charge for year       | 5,431                       | 10,273                 | 15,704         |
| At 31st October 2023  | <u>157,154</u>              | <u>10,273</u>          | <u>167,427</u> |
| <b>NET BOOK VALUE</b> |                             |                        |                |
| At 31st October 2023  | <u>30,777</u>               | <u>77,777</u>          | <u>108,554</u> |
| At 31st October 2022  | <u>28,840</u>               | <u>-</u>               | <u>28,840</u>  |

**6. STOCKS**

|        | 2023<br>£      | 2022<br>£      |
|--------|----------------|----------------|
| Stocks | <u>186,876</u> | <u>198,766</u> |

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2023<br>£      | 2022<br>£      |
|---------------|----------------|----------------|
| Trade debtors | 100,387        | 68,566         |
| Other debtors | 38,985         | 41,946         |
|               | <u>139,372</u> | <u>110,512</u> |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2023<br>£      | 2022<br>£      |
|------------------------------|----------------|----------------|
| Bank loans and overdrafts    | 12,008         | 1,153          |
| Trade creditors              | 47,629         | 19,001         |
| Taxation and social security | 118,815        | 133,790        |
| Other creditors              | 176,613        | 174,797        |
|                              | <u>355,065</u> | <u>328,741</u> |

**9. PROVISIONS FOR LIABILITIES**

|              | 2023<br>£     | 2022<br>£    |
|--------------|---------------|--------------|
| Deferred tax | <u>20,610</u> | <u>5,480</u> |



**Notes to the Financial Statements - continued  
for the year ended 31st October 2023**

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**9. PROVISIONS FOR LIABILITIES - continued**

|                                |                 |
|--------------------------------|-----------------|
|                                | Deferred<br>tax |
|                                | £               |
| Balance at 1st November 2022   | 5,480           |
| Accelerated Capital Allowances | <u>15,130</u>   |
| Balance at 31st October 2023   | <u>20,610</u>   |

**10. ULTIMATE CONTROLLING PARTY**

The shareholders, Mr P J Clark, Mrs Y Kelly and Mrs L Henfrey are the ultimate controlling parties.

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.