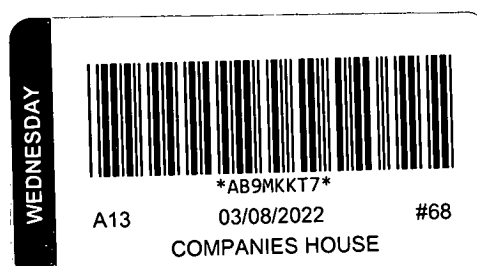

J & S TECHNICAL SERVICES LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 31 DECEMBER 2021



J & S TECHNICAL SERVICES LIMITED

COMPANY INFORMATION

DIRECTORS	M B M Williams Mrs D M Mottram
REGISTERED NUMBER	1788554
REGISTERED OFFICE	Hearts of Oak House Pembroke Road Sevenoaks Kent TN13 1XR
ACCOUNTANTS	Creasey Son & Wickenden Chartered Accountants Hearts of Oak House Pembroke Road Sevenoaks Kent TN13 1XR

J & S TECHNICAL SERVICES LIMITED

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J & S TECHNICAL SERVICES LIMITED
REGISTERED NUMBER: 1788554

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Current assets			
Debtors: amounts falling due within one year	4	103,657	12,206
Cash at bank and in hand	5	3,464	185,590
		<u>107,121</u>	<u>197,796</u>
Creditors: amounts falling due within one year	6	(1,200)	(90,266)
Net current assets		<u>105,921</u>	<u>107,530</u>
Total assets less current liabilities		<u>105,921</u>	<u>107,530</u>
Net assets		<u><u>105,921</u></u>	<u><u>107,530</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		105,821	107,430
		<u>105,921</u>	<u>107,530</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

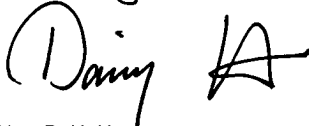
The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

J & S TECHNICAL SERVICES LIMITED
REGISTERED NUMBER: 1788554

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 1 August 2022



Mrs D M Mottram
Director

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

J & S TECHNICAL SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

J & S Technical Services Limited is incorporated in England and Wales and is a company limited by shares. Its registered office is at Hearts of Oak House, Pembroke Road, Sevenoaks, Kent TN13 1XR. The company's principal activity was the import, export and distribution of industrial and agricultural sulphur. The trade ceased on 30 November 2019.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

These financial statements are prepared and presented in pound Sterling. Values are rounded to the nearest £1. They present information for this company alone.

The following principal accounting policies have been applied:

2.2 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.3 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.5 FINANCIAL INSTRUMENTS

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

J & S TECHNICAL SERVICES LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

3. EMPLOYEES

The average monthly number of employees, including directors, during the period was 2 (2020 - 2).

4. DEBTORS

	2021 £	2020 £
Amounts owed by group undertakings	91,452	-
Other debtors	12,205	12,206
	<u>103,657</u>	<u>12,206</u>

5. CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	<u>3,464</u>	<u>185,590</u>

6. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	5,809
Amounts owed to group undertakings	-	81,457
Accruals and deferred income	1,200	3,000
	<u>1,200</u>	<u>90,266</u>

J & S TECHNICAL SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

7. RELATED PARTY TRANSACTIONS

The table below shows the transactions and balances with related parties.

None of the balances below are secured or guaranteed. No impairment charge has been recognised. All are due to be settled by payment rather than some other form of consideration.

In addition to the balances below the company has guaranteed any borrowings which Marlin Chemicals Limited might make from Marlin's bankers. At the year end Marlin had no net borrowings from its bankers.

	2021 £	2020 £
Owed from/(to) controlling party	91,452	(81,457)

8. CONTROLLING PARTY

Throughout the current period and preceding year, the company was a wholly owned subsidiary undertaking of Marlin Chemicals Limited, a company registered in England and Wales.

Marlin Chemicals Limited was considered to be both the immediate parent undertaking and ultimate parent undertaking of this company.

Marlin Chemicals Limited is controlled by the trustees of the Mrs L M Williams family discretionary trust.