

**Abbreviated Unaudited Accounts**  
**for the Year Ended 28 February 2014**  
**for**  
**DCS Joncare Ltd**

FRIDAY



\*A3G917FK\*

A10

12/09/2014

#365

COMPANIES HOUSE

**DCS Joncare Ltd**

**Company Information  
for the Year Ended 28 February 2014**

**DIRECTOR:**

T J Prout

**SECRETARY:**

Ter 2 Nominee Company Limited

**REGISTERED OFFICE:**

Regent Court  
68 Caroline Street  
Jewellery Quarter  
Birmingham  
West Midlands  
B3 1UG

**REGISTERED NUMBER:**

02647496

**ACCOUNTANTS:**

Colin Meager & Co. Limited  
Chartered Accountants  
Regent Court  
68 Caroline Street  
Jewellery Quarter  
Birmingham  
West Midlands  
B3 1UG

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
DCS Joncare Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to seven) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of DCS Joncare Ltd for the year ended 28 February 2014 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 us.

As a practising 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/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of DCS Joncare Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of DCS Joncare Ltd and state those matters that we have agreed to state to the director of DCS Joncare Ltd 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 the company and its director for our work or for this report.

It is your duty to ensure that DCS Joncare Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of DCS Joncare Ltd. You consider that DCS Joncare Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of DCS Joncare Ltd. 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.

*Colin Meager & Co Limited*

Colin Meager & Co. Limited  
Chartered Accountants  
Regent Court  
68 Caroline Street  
Jewellery Quarter  
Birmingham  
West Midlands  
B3 1UG

Date: 9<sup>th</sup> September 2014

**Abbreviated Balance Sheet**  
**28 February 2014**

	Notes	28.2.14 £	£	28.2.13 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		26,698		29,456
			<u>26,698</u>		<u>29,456</u>
<b>CURRENT ASSETS</b>					
Stocks		138,647		166,905	
Debtors		116,338		117,574	
Cash at bank and in hand		11,059		9,361	
		<u>266,044</u>		<u>293,840</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>101,912</u>		<u>150,978</u>	
<b>NET CURRENT ASSETS</b>			<u>164,132</u>		<u>142,862</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			190,830		172,318
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>1,907</u>		<u>5,898</u>
<b>NET ASSETS</b>			<u>188,923</u>		<u>166,420</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		842		842
Share premium			1,000		1,000
Profit and loss account			<u>187,081</u>		<u>164,578</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>188,923</u>		<u>166,420</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2014 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
- (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 abbreviated accounts

Abbreviated Balance Sheet - continued  
28 February 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 19 August 2014 and were signed by:

A handwritten signature in black ink, appearing to read 'T J Prout', written over a faint, circular stamp or seal.

T J Prout - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 28 February 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and Fittings -	25% on Cost
Motor Vehicles -	35% on Cost

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**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 the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Intangible fixed assets**

Patent and design rights purchased are amortised through the profit and loss account in equal annual instalments over a period of 10 years.

**Foreign currency translation**

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

Notes to the Abbreviated Accounts - continued  
for the Year Ended 28 February 2014

## 2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 March 2013	
and 28 February 2014	7,500
<b>AMORTISATION</b>	
At 1 March 2013	
and 28 February 2014	7,500
<b>NET BOOK VALUE</b>	
At 28 February 2014	-
At 28 February 2013	-

## 3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 March 2013	53,610
Additions	9,708
Disposals	(18,270)
At 28 February 2014	45,048
<b>DEPRECIATION</b>	
At 1 March 2013	24,154
Charge for year	11,392
Eliminated on disposal	(17,196)
At 28 February 2014	18,350
<b>NET BOOK VALUE</b>	
At 28 February 2014	26,698
At 28 February 2013	29,456

## 4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	28.2.14 £	28.2.13 £
602	Ordinary A shares	£1	602	602
200	Ordinary B shares	£1	200	200
40	Ordinary C shares	£1	40	40
			<u>842</u>	<u>842</u>

On 19th June 2009, a special resolution was passed by which the Ordinary shares were split into 602 Ordinary A shares, 200 Ordinary B shares and 40 Ordinary C shares.

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 28 February 2014**

**5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

At the balance sheet date the company owed the director £6,200