Registration number 4336217

RCS Filling Machines Ltd

Abbreviated accounts

for the year ended 31 October 2016

RCS Filling Machines Ltd

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RCS Filling Machines Ltd

Chartered Accountants' report to the Director on the unaudited financial statements of RCS Filling Machines Ltd

In accordance with the engagement letter dated 21 April 2004, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 October 2016 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Iliffe Poulter Ltd
Chartered Accountants

26 July 2016

1a Bonington Road
Mapperley
Nottingham
Nottinghamshire
NG3 5JR

RCS Filling Machines Ltd

Abbreviated balance sheet
as at 31 October 2016

	Notes	2016 £	2016 £	2015 £	2015 £
Fixed assets					
Intangible assets	2		-		13,000
Tangible assets	2		174,727		144,650
			174,727		157,650
Current assets					
Stocks		33,000		53,500	
Debtors		105,031		15,221	
Cash at bank and in hand		164		22,956	
		138,195		91,677	
Creditors: amounts falling due within one year		(171,370)		(96,054)	
Net current liabilities			(33,175)		(4,377)
Total assets less current liabilities			141,552		153,273
Creditors: amounts falling due after more than one year			(97,396)		(63,089)
Provisions for liabilities			(2,535)		(4,194)
Net assets			41,621		85,990
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			41,521		85,890
Shareholders' funds			41,621		85,990

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

RCS Filling Machines Ltd

Abbreviated balance sheet (continued)

Director's statements required by Sections 475(2) and (3)
for the year ended 31 October 2016

For the year ended 31 October 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

• The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the director on 26 July 2016, and are signed on his behalf by:

Ross Gammon
Director

R Gammon

Registration number 4336217

The notes on pages 4 to 6 form an integral part of these financial statements.

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover and profits

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Patents

Patents are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of - years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	
Plant and machinery	-	25% Straight Line
Fixtures, fittings and equipment	-	25% Straight Line
Motor vehicles	-	25% Straight Line

1.5. Stock

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

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

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1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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2. Fixed assets

	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 November 2015	13,000	184,952	197,952
Additions	-	45,076	45,076
At 31 October 2016	13,000	230,028	243,028
Depreciation and Provision for diminution in value			
At 1 November 2015	-	40,302	40,302
Charge for year	13,000	14,999	27,999
At 31 October 2016	13,000	55,301	68,301
Net book values			
At 31 October 2016	-	174,727	174,727
At 31 October 2015	13,000	144,650	157,650

3. Share capital

	2016 £	2015 £
Authorised		
1,000 Ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
Equity Shares		
100 Ordinary shares of £1 each	100	100