

**J.C.BALL & SONS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

Greenways

Chartered Certified Accountants

Bridle Way
East Horrington
Wells
Somerset
BA5 3EA

J.C.Ball & Sons Limited
Company No. 04450652
Abbreviated Balance Sheet 30 September 2015

		2015		2014	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		41,515		17,951
			41,515		17,951
CURRENT ASSETS					
Stocks		26,920		14,720	
Debtors		1,921		6,250	
Cash at bank and in hand		111,666		72,148	
		140,507		93,118	
Creditors: Amounts Falling Due Within One Year					
		(60,439)		(26,191)	
NET CURRENT ASSETS (LIABILITIES)			80,068		66,927
TOTAL ASSETS LESS CURRENT LIABILITIES			121,583		84,878
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(5,263)		(3,590)
NET ASSETS			116,320		81,288
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and Loss Account			116,319		81,287
SHAREHOLDERS' FUNDS			116,320		81,288

J.C.Ball & Sons Limited
Company No. 04450652
Abbreviated Balance Sheet (continued) 30 September 2015

For the year ending 30 September 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- 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 provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr Julian Ball

15 June 2016

J.C.Ball & Sons Limited
Notes to the Abbreviated Accounts
For The Year Ended 30 September 2015

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 . Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Plant & Machinery	15%
Motor Vehicles	25%
Fixtures & Fittings	33.3%

1.4 . Stocks and Work in Progress

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 stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5 . Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

J.C.Ball & Sons Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 September 2015

2 . Tangible Assets

	Total
Cost	£
As at 1 October 2014	37,047
Additions	31,287
	<hr/>
As at 30 September 2015	68,334
	<hr/>
Depreciation	
As at 1 October 2014	19,096
Provided during the period	7,723
	<hr/>
As at 30 September 2015	26,819
	<hr/>
Net Book Value	
As at 30 September 2015	41,515
	<hr/>
As at 1 October 2014	17,951
	<hr/>

3 . Share Capital

	Value	Number	2015	2014
Allotted, called up and fully paid	£		£	£
Ordinary shares	1,000	1	1	1
		<hr/>	<hr/>	<hr/>

4 . Transactions With and Loans to Directors

Dividends paid to directors

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.