

# JBS Commercial Fleet Services Limited

Abbreviated accounts

for the year ended 31 August 2013



Registration number 4847511

**JBS Commercial Fleet Services Limited**

**Abbreviated balance sheet  
as at 31 August 2013**

		2013		2012	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		187,500		206,250
Tangible assets	2		5,184		6,414
			<u>192,684</u>		<u>212,664</u>
<b>Current assets</b>					
Debtors		221,337		147,387	
Cash at bank and in hand		2,898		22,914	
		<u>224,235</u>		<u>170,301</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(288,435)</u>		<u>(327,693)</u>	
<b>Net current liabilities</b>			<u>(64,200)</u>		<u>(157,392)</u>
<b>Total assets less current liabilities</b>			128,484		55,272
<b>Provisions for liabilities</b>			<u>(300)</u>		<u>(1,400)</u>
<b>Net assets</b>			<u>128,184</u>		<u>53,872</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			128,084		53,772
<b>Shareholders' funds</b>			<u>128,184</u>		<u>53 872</u>

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 3 to 4 form an integral part of these financial statements.

**JBS Commercial Fleet Services Limited**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the year ended 31 August 2013**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 August 2013 , and
- (c) that I acknowledge my responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on 17 December 2013 and signed on its behalf by



**I J Brickley**  
**Director**

**Registration number 4847511**

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **JBS Commercial Fleet Services Limited**

### **Notes to the abbreviated financial statements for the year ended 31 August 2013**

#### **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 April 2008)

##### **1.2. Turnover**

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

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 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

Improvements to leasehold properties - Straight line over the life of the lease

##### **1.5. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

##### **1.6. Pensions**

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

##### **1.7. Deferred taxation**

Deferred tax is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences

**JBS Commercial Fleet Services Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 August 2013**

continued

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2012			
at 31 August 2013	<u>375,000</u>	<u>45,774</u>	<u>420,774</u>
<b>Depreciation and Provision for diminution in value</b>			
At 1 September 2012	168,750	39,360	208,110
Charge for year	<u>18,750</u>	<u>1,230</u>	<u>19,980</u>
At 31 August 2013	<u>187,500</u>	<u>40,590</u>	<u>228,090</u>
<b>Net book values</b>			
At 31 August 2013	<u>187,500</u>	<u>5,184</u>	<u>192,684</u>
At 31 August 2012	<u>206,250</u>	<u>6,414</u>	<u>212,664</u>
 <b>3. Share capital</b>		<b>2013 £</b>	<b>2012 £</b>
<b>Authorised</b>			
1,000 Ordinary shares of £1 each		<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
 <b>Equity Shares</b>			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
 <b>4. Ultimate parent undertaking</b>			

The ultimate parent company is JBS Commercial Holdings Limited, a company incorporated in England