

Registered number
05747557

JMM Building & Civil Engineering Limited

Abbreviated Accounts

31 March 2015

JMM Building & Civil Engineering Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of JMM Building & Civil Engineering Limited for the year ended 31 March 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of JMM Building & Civil Engineering Limited for the year ended 31 March 2015 which comprise of 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, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of JMM Building & Civil Engineering Limited, as a body, in accordance with the terms of our engagement letter dated 9 December 2010. Our work has been undertaken solely to prepare for your approval the accounts of JMM Building & Civil Engineering Limited and state those matters that we have agreed to state to the Board of Directors of JMM Building & Civil Engineering Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JMM Building & Civil Engineering Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that JMM Building & Civil Engineering Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of JMM Building & Civil Engineering Limited. You consider that JMM Building & Civil Engineering Limited 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 accounts of JMM Building & Civil Engineering Limited. 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 abbreviated accounts.

Laverick Walton & Co
Chartered Accountants
A1 Marquis Court
Team Valley
Gateshead
Tyne & Wear
NE11 0RU

16 December 2015

JMM Building & Civil Engineering Limited**Registered number:** 05747557**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Intangible assets	2	10,000	20,000
Tangible assets	3	31,038	27,233
		<u>41,038</u>	<u>47,233</u>
Current assets			
Stocks	22,322	18,734	
Debtors	10,196	13,228	
Cash at bank and in hand	179	1,518	
	<u>32,697</u>	<u>33,480</u>	
Creditors: amounts falling due within one year	(50,728)	(62,593)	
Net current liabilities		<u>(18,031)</u>	<u>(29,113)</u>
Total assets less current liabilities		<u>23,007</u>	<u>18,120</u>
Creditors: amounts falling due after more than one year		(4,779)	(1,238)
Provisions for liabilities		(6,207)	(4,722)
Net assets		<u>12,021</u>	<u>12,160</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		11,921	12,060
Shareholder's funds		<u>12,021</u>	<u>12,160</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr J M Moorhead

Director

Approved by the board on 16 December 2015

JMM Building & Civil Engineering Limited

Notes to the Abbreviated Accounts

for the year ended 31 March 2015

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% reducing balance
Motor vehicles	25% reducing balance
Office equipment	33% straight line

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

£

Cost

At 1 April 2014	100,000
At 31 March 2015	<u>100,000</u>

Amortisation

At 1 April 2014	80,000
Provided during the year	10,000
At 31 March 2015	<u>90,000</u>

Net book value

At 31 March 2015	<u>10,000</u>
At 31 March 2014	<u>20,000</u>

3 Tangible fixed assets**£****Cost**

At 1 April 2014	113,177
Additions	14,680
Disposals	(8,220)
At 31 March 2015	<u>119,637</u>

Depreciation

At 1 April 2014	85,944
Charge for the year	6,251
On disposals	(3,596)
At 31 March 2015	<u>88,599</u>

Net book value

At 31 March 2015	<u>31,038</u>
At 31 March 2014	<u>27,233</u>

4 Share capital**Nominal
value****2015
Number****2015
£****2014
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
-----------------	---------	-----	------------	------------

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.