

**REGISTERED NUMBER: 06426824 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

**FOR**

**JOSH EVANS BUILDING SERVICES LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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**JOSH EVANS BUILDING SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**DIRECTORS:**

K M Evans  
Mrs J H Evans

**SECRETARY:**

Mrs J H Evans

**REGISTERED OFFICE:**

2 Pumphreys Road  
Charlton Kings  
Cheltenham  
Gloucestershire  
GL53 8DD

**REGISTERED NUMBER:**

06426824 (England and Wales)

**ACCOUNTANTS:**

Randall & Payne LLP  
Chartered Accountants  
Chargrove House  
Shurdington Road  
Cheltenham  
Gloucestershire  
GL51 4GA

**BALANCE SHEET  
31 DECEMBER 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		239		417
<b>CURRENT ASSETS</b>					
Inventories		3,221		2,295	
Debtors	5	5,911		3,668	
Cash at bank		<u>2</u>		<u>1,561</u>	
		9,134		7,524	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>9,134</u>		<u>7,732</u>	
<b>NET CURRENT LIABILITIES</b>			-		(208)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>239</u>		<u>209</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Retained earnings			<u>39</u>		<u>9</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>239</u>		<u>209</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the Board of Directors on 8 February 2017 and were signed on its behalf by:

K M Evans - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**1. STATUTORY INFORMATION**

Josh Evans Building Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparation**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These financial statements are the first financial statements that comply with FRS 102 Section 1A. The date of transition is 1 January 2015. The transition to FRS 102 Section 1A small entities has resulted in no material changes in accounting policies to those used previously.

**Revenue**

Revenue - described as turnover - is the value of goods provided to customers during the year, plus the value of work performed during the year with respect to services.

Revenue is recognised on the sale of goods when the goods are delivered and title has passed. Revenue is recognised on the provision of services on a percentage degree of completion basis calculated by reference to the time expended compared to the total anticipated time.

**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.

Tools & equipment	- 20% on cost
Office equipment	- 33% on cost
Motor vehicles	- 25% on reducing balance

**Stocks**

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

**Taxation**

Taxation for the year comprises current tax. Tax is recognised in the Profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Provisions**

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

**Going concern justification**

There are no material uncertainties that may cast significant doubt about the company's ability to continue as a going concern.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**4. PROPERTY, PLANT AND EQUIPMENT**

	Tools & equipment £	Office equipment £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2016 and 31 December 2016	<u>2,443</u>	<u>375</u>	<u>1,257</u>	<u>4,075</u>
<b>DEPRECIATION</b>				
At 1 January 2016	2,152	375	1,131	3,658
Charge for year	<u>146</u>	<u>-</u>	<u>32</u>	<u>178</u>
At 31 December 2016	<u>2,298</u>	<u>375</u>	<u>1,163</u>	<u>3,836</u>
<b>NET BOOK VALUE</b>				
At 31 December 2016	<u>145</u>	<u>-</u>	<u>94</u>	<u>239</u>
At 31 December 2015	<u>291</u>	<u>-</u>	<u>126</u>	<u>417</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Other debtors	<u>5,911</u>	<u>3,668</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Bank loans and overdrafts	23	-
Trade creditors	2,268	3,115
Taxation and social security	5,116	1,253
Other creditors	<u>1,727</u>	<u>3,364</u>
	<u>9,134</u>	<u>7,732</u>

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the year ended 31 December 2016 and the period ended 31 December 2015:

	2016 £	2015 £
<b>K M Evans and Mrs J H Evans</b>		
Balance outstanding at start of year	3,668	4,356
Amounts advanced	24,264	27,560
Amounts repaid	(22,021)	(28,248)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>5,911</u>	<u>3,668</u>

**8. RELATED PARTY DISCLOSURES**

During the year, total dividends of £19,600 were paid to the 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.