

**REGISTERED NUMBER: 08658808 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 August 2017

for

Joint Commercial Building Services  
Limited

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for the Year Ended 31 August 2017

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Joint Commercial Building Services  
Limited

Company Information  
for the Year Ended 31 August 2017

**DIRECTOR:**

J Coles-Brady

**REGISTERED OFFICE:**

5 Birdwell Croft  
Birmingham  
West Midlands  
B13 0SD

**REGISTERED NUMBER:**

08658808 (England and Wales)

**ACCOUNTANTS:**

ABS Associates  
Bramblewood  
Hipplecote  
Martley  
Worcestershire  
WR6 6PW

Joint Commercial Building Services  
Limited (Registered number: 08658808)

Abridged Balance Sheet  
31 August 2017

	Notes	31.8.17 £	£	31.8.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		26,341		32,757
<b>CURRENT ASSETS</b>					
Stocks		299		294	
Debtors		50,273		8,685	
Cash at bank and in hand		<u>7,875</u>		<u>21,124</u>	
		58,447		30,103	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>69,550</u>		<u>42,793</u>	
<b>NET CURRENT LIABILITIES</b>			(11,103)		(12,690)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			15,238		20,067
<b>PROVISIONS FOR LIABILITIES</b>			<u>4,640</u>		<u>6,084</u>
<b>NET ASSETS</b>			<u>10,598</u>		<u>13,983</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4		4
Retained earnings			<u>10,594</u>		<u>13,979</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>10,598</u>		<u>13,983</u>

The notes form part of these financial statements

Abridged Balance Sheet - continued  
31 August 2017

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
- (b) 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.

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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 August 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 13 March 2018 and were signed by:

J Coles-Brady - Director

**1. STATUTORY INFORMATION**

Joint Commercial 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 preparing the financial statements**

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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

Current or deferred 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2017

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 September 2016	66,558
Additions	3,454
Disposals	(800)
At 31 August 2017	<u>69,212</u>
<b>DEPRECIATION</b>	
At 1 September 2016	33,801
Charge for year	9,070
At 31 August 2017	<u>42,871</u>
<b>NET BOOK VALUE</b>	
At 31 August 2017	<u>26,341</u>
At 31 August 2016	<u>32,757</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2017

5. **SECURED DEBTS**

The following secured debts are included within creditors:

	31.8.17	31.8.16
	£	£
Hire purchase contracts	<u>-</u>	<u>2,600</u>

6. **CONTINGENT LIABILITIES**

There were no known contingent liabilities at the year end.

7. **POST BALANCE SHEET EVENTS**

There were no known material post balance sheet events.



Joint Commercial Building Services  
Limited

Report of the Accountants to the Director of  
Joint Commercial Building Services  
Limited

**The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2017 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

ABS Associates  
Bramblewood  
Hipplecote  
Martley  
Worcestershire  
WR6 6PW

13 March 2018

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.