

Unaudited Financial Statements for the Year Ended 31 August 2023

for

Joint Commercial Building Services
Limited

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for the Year Ended 31 August 2023

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Joint Commercial Building Services
Limited

Company Information
for the Year Ended 31 August 2023

DIRECTORS:

J Coles-Brady
J F Coles-Brady

REGISTERED OFFICE:

5 Birdwell Croft
Birmingham
West Midlands
B13 0SD

REGISTERED NUMBER:

08658808 (England and Wales)

ACCOUNTANTS:

ABS Associates
Bramblewood
Martley
Worcestershire
WR6 6PW

Joint Commercial Building Services
Limited (Registered number: 08658808)

Abridged Balance Sheet
31 August 2023

	Notes	31.8.23 £	£	31.8.22 £	£
FIXED ASSETS					
Tangible assets	4		10,146		13,127
CURRENT ASSETS					
Stocks		450		285	
Debtors		40,480		29,470	
Cash at bank		8,900		14,436	
		<u>49,830</u>		<u>44,191</u>	
CREDITORS					
Amounts falling due within one year		<u>47,027</u>		<u>38,203</u>	
NET CURRENT ASSETS			<u>2,803</u>		<u>5,988</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			12,949		19,115
CREDITORS					
Amounts falling due after more than one year			(10,500)		(16,500)
PROVISIONS FOR LIABILITIES			<u>(1,817)</u>		<u>(2,329)</u>
NET ASSETS			<u><u>632</u></u>		<u><u>286</u></u>
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			628		282
SHAREHOLDERS' FUNDS			<u><u>632</u></u>		<u><u>286</u></u>

The notes form part of these financial statements

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 August 2023 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 Board of Directors and authorised for issue on 22 February 2024 and were signed on its behalf 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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
Fixtures and fittings	- 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 2023

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 (2022 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 September 2022 and 31 August 2023	<u>90,105</u>
DEPRECIATION	
At 1 September 2022	76,978
Charge for year	<u>2,981</u>
At 31 August 2023	<u>79,959</u>
NET BOOK VALUE	
At 31 August 2023	<u>10,146</u>
At 31 August 2022	<u>13,127</u>

5. **CONTINGENT LIABILITIES**

There were no known contingent liabilities at the year end.

6. **POST BALANCE SHEET EVENTS**

There were no known material post balance sheet events.

Joint Commercial Building Services
Limited

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

The following reproduces the text of the report prepared for the directors 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 Directors 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 2023 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
Martley
Worcestershire
WR6 6PW

22 February 2024

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.