

**REGISTERED NUMBER: 08680562 (England and Wales)**

Unaudited Financial Statements  
for the Year Ended 31 August 2018  
for  
JJC Groundworks Limited

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for the Year Ended 31 August 2018

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JJC Groundworks Limited  
Company Information  
for the Year Ended 31 August 2018

**DIRECTORS:**

Mr J R Fisher  
Mr J L Milnthorp  
Mr C P Milnthorp  
Mr J Westerman

**REGISTERED OFFICE:**

18 Wesley Street  
Castleford  
West Yorkshire  
WF10 1AE

**REGISTERED NUMBER:**

08680562 (England and Wales)

**ACCOUNTANTS:**

AccountsAide  
18 Wesley Street  
Castleford  
West Yorkshire  
WF10 1AE

Balance Sheet  
31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		162,392		135,844
<b>CURRENT ASSETS</b>					
Debtors	5	11,210		3,836	
Cash at bank and in hand		<u>78,994</u>		<u>41,828</u>	
		90,204		45,664	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>102,438</u>		<u>95,434</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(12,234)</u>		<u>(49,770)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			150,158		86,074
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(34,533)		(11,444)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(30,854)</u>		<u>(26,599)</u>
<b>NET ASSETS</b>			<u>84,771</u>		<u>48,031</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4		4
Retained earnings			<u>84,767</u>		<u>48,027</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>84,771</u>		<u>48,031</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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)

Balance Sheet - continued  
31 August 2018

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 14 December 2018 and were signed on its behalf by:

Mr J L Milnthorp - Director

Notes to the Financial Statements  
for the Year Ended 31 August 2018

1. **STATUTORY INFORMATION**

JJC Groundworks 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

**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.

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2017 - 6) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 September 2017	170,188	75,060	1,630	246,878
Additions	100,200	-	-	100,200
Disposals	(35,000)	-	-	(35,000)
At 31 August 2018	<u>235,388</u>	<u>75,060</u>	<u>1,630</u>	<u>312,078</u>
<b>DEPRECIATION</b>				
At 1 September 2017	70,279	39,587	1,168	111,034
Charge for year	35,308	18,764	330	54,402
Eliminated on disposal	(15,750)	-	-	(15,750)
At 31 August 2018	<u>89,837</u>	<u>58,351</u>	<u>1,498</u>	<u>149,686</u>
<b>NET BOOK VALUE</b>				
At 31 August 2018	<u>145,551</u>	<u>16,709</u>	<u>132</u>	<u>162,392</u>
At 31 August 2017	<u>99,909</u>	<u>35,473</u>	<u>462</u>	<u>135,844</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 September 2017	129,777	47,010	176,787
Additions	100,200	-	100,200
Transfer to ownership	(86,272)	(16,895)	(103,167)
At 31 August 2018	<u>143,705</u>	<u>30,115</u>	<u>173,820</u>
<b>DEPRECIATION</b>			
At 1 September 2017	52,078	20,209	72,287
Charge for year	21,556	7,529	29,085
Transfer to ownership	(39,026)	(12,680)	(51,706)
At 31 August 2018	<u>34,608</u>	<u>15,058</u>	<u>49,666</u>
<b>NET BOOK VALUE</b>			
At 31 August 2018	<u>109,097</u>	<u>15,057</u>	<u>124,154</u>
At 31 August 2017	<u>77,699</u>	<u>26,801</u>	<u>104,500</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2018

5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.8.18	31.8.17
		£	£
	Trade debtors	3,014	3,836
	Other debtors	8,196	-
		<u>11,210</u>	<u>3,836</u>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.8.18	31.8.17
		£	£
	Hire purchase contracts	43,150	34,925
	Trade creditors	8,763	6,052
	Taxation and social security	47,257	47,512
	Other creditors	3,268	6,945
		<u>102,438</u>	<u>95,434</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	31.8.18	31.8.17
		£	£
	Hire purchase contracts	<u>34,533</u>	<u>11,444</u>



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