

COMPANY REGISTRATION NUMBER 07769711

J S HUNTER & SONS LTD

ABBREVIATED ACCOUNTS

30 September 2016

KBC ACCOUNTING LIMITED

17 VICARAGE ROAD

BLETCHLEY

MILTON KEYNES

MK2 2EZ

J S HUNTER & SONS LTD

ACCOUNTANTS' REPORT TO THE DIRECTORS OF J S HUNTER & SONS LTD

YEAR ENDED 30 SEPTEMBER 2016

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 30 September 2016, which comprise the Balance Sheet and the related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

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

KBC ACCOUNTING LIMITED

17 VICARAGE ROAD BLETCHLEY MILTON KEYNES MK2 2EZ

15 May 2017

J S HUNTER & SONS LTD
ABBREVIATED BALANCE SHEET
30 September 2016

		2016	2015
	Note	£	£
FIXED ASSETS	2		
Tangible assets		1,171,261	1,005,731
		-----	-----
CURRENT ASSETS			
Stocks		80,365	121,368
Debtors		143,863	187,903
Cash at bank and in hand		10,871	8,366
		-----	-----
		235,099	317,637
CREDITORS: Amounts falling due within one year		525,613	451,314
		-----	-----
NET CURRENT LIABILITIES		(290,514)	(133,677)
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		880,747	872,054
CREDITORS: Amounts falling due after more than one year		653,188	610,086
PROVISIONS FOR LIABILITIES		74,419	69,678
		-----	-----
		153,140	192,290
		-----	-----
CAPITAL AND RESERVES			
Called up equity share capital	3	15,000	15,000
Profit and loss account		138,140	177,290
		-----	-----
SHAREHOLDERS' FUNDS		153,140	192,290
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For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 15 May 2017 , and are signed on their behalf by:

MR JOHN STEWART HUNTER JNR MR JAMES DUNCAN HUNTER

Company Registration Number: 07769711

J S HUNTER & SONS LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES

1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

2 Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

3 Fixed assets

All fixed assets are initially recorded at cost.

4 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery-20% per annum reducing instalment basis

5 Stocks

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

6 Leasing and hire purchase commitments

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, and hire purchase contracts, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under the leases and hire purchase contracts are included as liabilities in the balance sheet.

The interest elements of the rental obligations are charged in the profit and loss account over the periods of the leases and hire purchase contracts and represent a constant proportion of the balance of capital repayments outstanding.

7 Provisions for liabilities

Provisions for the expected costs of maintenance under guarantees are charged against profits when products have been invoiced. The effect of the time value of money is not material and therefore the provisions are not discounted.

8 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

	Tangible Assets
	£
COST	
At 1 October 2015	1,582,372
Additions	339,550
Disposals	(177,600)

At 30 September 2016	1,744,322

DEPRECIATION	
At 1 October 2015	576,641
Charge for year	109,020
On disposals	(112,600)

At 30 September 2016	573,061

NET BOOK VALUE	
At 30 September 2016	1,171,261

At 30 September 2015	1,005,731

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary Class A shares of £ 1 each	10,000	10,000	10,000	10,000
Ordinary Class B shares of £ 1 each	5,000	5,000	5,000	5,000
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	15,000	15,000	15,000	15,000
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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.