

Company Registration Number 05193900

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COMPANIES HOUSE

JCA Maintenance Ltd

Abbreviated accounts

31 December 2014

JCA Maintenance Ltd

Abbreviated accounts

Year ended 31 December 2014

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JCA Maintenance Ltd

Independent auditor's report to JCA Maintenance Ltd

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts which comprise the balance sheet and the related notes, together with the financial statements of JCA Maintenance Ltd for the year ended 31 December 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Moore Stephens LLP

PAUL FENNER (Senior Statutory Auditor)
for and on behalf of **MOORE STEPHENS LLP**
Chartered Accountants and Statutory Auditor
Birmingham

18 June 2015

JCA Maintenance Ltd**Abbreviated balance sheet****As at 31 December 2014**

	Note	2014 £	2013 £
Fixed assets	2		
Tangible assets		<u>54,109</u>	<u>88,629</u>
Current assets			
Stocks		-	5,000
Debtors		<u>366,318</u>	<u>376,930</u>
Cash at bank and in hand		<u>1,664</u>	<u>36,458</u>
		<u>367,982</u>	<u>418,388</u>
Creditors: amounts falling due within one year		<u>(790)</u>	<u>(61,238)</u>
Net current assets		<u>367,192</u>	<u>357,150</u>
Total assets less current liabilities		<u>421,301</u>	<u>445,779</u>
Creditors: amounts falling due after more than one year		-	(14,994)
Provisions for liabilities		-	(10,681)
		<u>421,301</u>	<u>420,104</u>
Capital and reserves			
Called-up equity share capital	3	<u>7,808</u>	<u>7,808</u>
Profit and loss account		<u>413,493</u>	<u>412,296</u>
Shareholders' funds		<u>421,301</u>	<u>420,104</u>

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 18/06/2015 and are signed on their behalf by:



I D Hodges-Jackson
Director

Company Registration Number: 05193900

The notes on pages 3 to 4 form part of these abbreviated accounts.

JCA Maintenance Ltd

Notes to the abbreviated accounts

Year ended 31 December 2014

1. Accounting policies

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 April 2008).

Related parties transactions

The company is a wholly owned subsidiary of JCA HQ Group Holdings Ltd., the consolidated accounts of which are publicly available. Accordingly, the company has taken advantage of the exemption in the FRSSE from disclosing transactions with other wholly owned members of the JCA HQ group.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

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:

Fixtures & Fittings	-	25% reducing balance
Motor Vehicles	-	20% reducing balance
Computer Equipment	-	20% reducing balance

Stocks

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

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all material 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.

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.

Financial instruments

Financial assets such as cash and debtors are measured at the present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

JCA Maintenance Ltd

Notes to the abbreviated accounts

Year ended 31 December 2014

2. Fixed assets

	Tangible assets £
Cost	
At 1 January 2014	154,863
Disposals	<u>(32,765)</u>
At 31 December 2014	<u>122,098</u>
Depreciation	
At 1 January 2014	66,234
Charge for year	15,997
On disposals	<u>(14,242)</u>
At 31 December 2014	<u>67,989</u>
Net book value	
At 31 December 2014	<u>54,109</u>
At 31 December 2013	<u>88,629</u>

3. Share capital

Allotted, called up and fully paid:

	2014 No	£	2013 No	£
Ordinary shares of £1 each	<u>7,808</u>	<u>7,808</u>	<u>7,808</u>	<u>7,808</u>

4. Ultimate parent company

The company's ultimate parent company at the balance sheet date was JCA HQ Group Holdings Ltd., a company incorporated in England.

The company's ultimate controlling party is I D Hodges-Jackson by virtue of his majority shareholding in the parent company.