

**REGISTERED NUMBER: 02689123 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 28th February 2019**

**for**

**JMC Engineering (UK) Ltd**

**Contents of the Financial Statements  
for the Year Ended 28th February 2019**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**JMC Engineering (UK) Ltd**  
**Company Information**  
**for the Year Ended 28th February 2019**

**DIRECTOR:** J McCulloch

**SECRETARY:** Mrs E McCulloch

**REGISTERED OFFICE:** 144 Nottingham Road  
Eastwood  
Nottinghamshire  
NG16 3GE

**REGISTERED NUMBER:** 02689123 (England and Wales)

**ACCOUNTANTS:** Noy & Partners Accountants Limited  
144 Nottingham Road  
Eastwood  
Nottingham  
Nottinghamshire  
NG16 3GE

**JMC Engineering (UK) Ltd (Registered number: 02689123)**

**Balance Sheet  
28th February 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		4,884		5,755
Investments	5		<u>50,001</u>		<u>50,001</u>
			<b>54,885</b>		<b>55,756</b>
<b>CURRENT ASSETS</b>					
Debtors	6	82,039		30,471	
Cash at bank		<u>1,275</u>		<u>10,805</u>	
		<b>83,314</b>		<b>41,276</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>116,848</u>		<u>81,289</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(33,534)</b>		<b>(40,013)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>21,351</u></b>		<b><u>15,743</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>20,351</u>		<u>14,743</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>21,351</u></b>		<b><u>15,743</u></b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2019 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 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)

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

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 5th September 2019 and were signed by:

J McCulloch - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 28th February 2019**

**1. STATUTORY INFORMATION**

JMC Engineering (UK) Ltd 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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2018 - 3) .

Notes to the Financial Statements - continued  
for the Year Ended 28th February 2019

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st March 2018 and 28th February 2019	<u>68,377</u>	<u>88,026</u>	<u>7,601</u>	<u>18,439</u>	<u>182,443</u>
<b>DEPRECIATION</b>					
At 1st March 2018	64,772	85,952	7,525	18,439	176,688
Charge for year	<u>541</u>	<u>311</u>	<u>19</u>	<u>-</u>	<u>871</u>
At 28th February 2019	<u>65,313</u>	<u>86,263</u>	<u>7,544</u>	<u>18,439</u>	<u>177,559</u>
<b>NET BOOK VALUE</b>					
At 28th February 2019	<u>3,064</u>	<u>1,763</u>	<u>57</u>	<u>-</u>	<u>4,884</u>
At 28th February 2018	<u>3,605</u>	<u>2,074</u>	<u>76</u>	<u>-</u>	<u>5,755</u>

## 5. FIXED ASSET INVESTMENTS

	Other investments £
<b>COST</b>	
At 1st March 2018 and 28th February 2019	<u>50,001</u>
<b>NET BOOK VALUE</b>	
At 28th February 2019	<u>50,001</u>
At 28th February 2018	<u>50,001</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	78,179	25,779
Other debtors	<u>3,860</u>	<u>4,692</u>
	<u>82,039</u>	<u>30,471</u>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	48,233	37,396
Taxation and social security	3,266	1,888
Other creditors	<u>65,349</u>	<u>42,005</u>
	<u>116,848</u>	<u>81,289</u>

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.