Registered number: 05193900

JCA MAINTENANCE LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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JCA MAINTENANCE LTD

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JCA MAINTENANCE LTD
REGISTERED NUMBER: 05193900

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016

	Note	2016 £	2016 £	2015 £	2015 £
Fixed assets					
Tangible assets	3		-		20,767
Current assets					
Debtors: amounts falling due within one year	4	403,029		405,887	
Cash at bank and in hand	5	22,809		190	
		425,838		406,077	
Total assets less current liabilities			425,838		426,844
Net assets			425,838		426,844
Capital and reserves					
Called up share capital			7,808		7,808
Profit and loss account			418,030		419,036
			425,838		426,844

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 4th April 2017.

I D Hodges-Jackson
Director
The notes on pages 2 to 5 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. General information

JCA Maintenance Ltd is a limited liability company incorporated and domiciled in England & Wales.

The Registered Office is Solar House, Stevenage Leisure Park, Kings Way, Stevenage, Hertfordshire, SG1 2UA.

The company continues to hold certain assets, the cost of these assets are recharged to J C A Engineering Ltd. The intention is for the company to be dormant going forward.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The financial statements are prepared in sterling which is the functional currency of the company and rounded to the nearest £1.

The following principal accounting policies have been applied:

2.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 4 Statement of Financial Position paragraph 4.12(a)(iv);
- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of JCA HQ Group Holdings Ltd. as at 31 December 2016 and these financial statements may be obtained from Solar House, Stevenage Leisure Park, Kings Way, Stevenage, Hertfordshire SG1 2UA.

2. Accounting policies (continued)

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is provided on the following basis:

Motor vehicles	-	20% reducing balance
Fixtures and fittings	-	25% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within administation expenses in the Statement of Comprehensive Income.

2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Accounting policies (continued)

2.7 Taxation

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of Financial Position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

3. Tangible fixed assets

	Motor vehicles £
At 1 January 2016	**93,183**
Disposals	**(93,183)**
At 31 December 2016	**-**
At 1 January 2016	**72,416**
Disposals	**(72,416)**
At 31 December 2016	**-**
Net book value	
At 31 December 2016	**-**
At 31 December 2015	*20,767*

4. Debtors

	2016	2015
	£	£
Amounts owed by group undertakings	**403,029**	*405,887*

5. Cash and cash equivalents

	2016	2015
	£	£
Cash at bank and in hand	**22,809**	*190*

6. Controlling party

The company's ultimate parent company at the balance sheet date was JCA Head Co Limited, a company incorporated in England and Wales. JCA Head Co Limited is the parent of JCA HQ Group Holdings Ltd., the smallest group for which consolidated financial statements are drawn up. The registered office of JCA Head Co Limited is Solar House, Stevenage Leisure Park, Kings Way, Stevenage, Hertfordshire, SG1 2UA.

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

7. Auditors' information

The audit report for the year ended 31 December 2016 is unqualified.

The audit report was signed by Paul Fenner, Senior Statutory Auditor, on behalf of Moore Stephens LLP, Chartered Accountants and Statutory Auditor, 35 Calthorpe Road, Edgbaston, Birmingham, B15 1TS.