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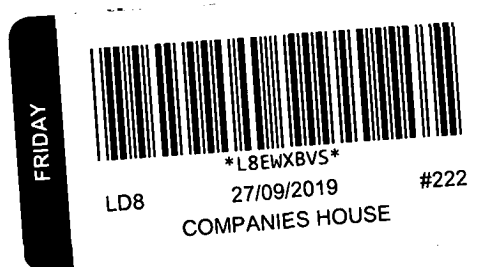
**JCA MAINTENANCE LTD**

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**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2018**



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## JCA MAINTENANCE LTD

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**JCA MAINTENANCE LTD**  
**REGISTERED NUMBER: 05193900**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	2018 £	2018 £	2017 £	2017 £
<b>Current assets</b>					
Debtors: amounts falling due within one year	5	-		402,863	
Cash at bank and in hand	6	22,972		22,972	
		<u>22,972</u>		<u>425,835</u>	
Creditors: amounts falling due within one year	7	(832)		(27)	
<b>Net current assets</b>			<u>22,140</u>		<u>425,808</u>
<b>Total assets less current liabilities</b>			<u>22,140</u>		<u>425,808</u>
<b>Net assets</b>			<u>22,140</u>		<u>425,808</u>
<b>Capital and reserves</b>					
Called up share capital			7,808		7,808
Profit and loss account			14,332		418,000
			<u>22,140</u>		<u>425,808</u>

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 27 September 2019.

  
**I D Hodges-Jackson**  
 Director

The notes on pages 2 to 5 form part of these financial statements.

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## JCA MAINTENANCE LTD

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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#### 1. General information

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

The Registered Office is Solar House, Stevenage Leisure Park, Kings Way, Stevenage, Hertfordshire, SG1 2UA and the registered number is 05193900.

The company did not trade during the current or previous financial year and 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 are 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 Head Co Limited as at 31 December 2018 and these financial statements may be obtained from Solar House, Stevenage Leisure Park, Kings Way, Stevenage, Hertfordshire SG1 2UA.

##### 2.3 Taxation

Tax is recognised in the Profit and Loss Account, 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 balance sheet date in the countries where the company operates and generates income.

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## JCA MAINTENANCE LTD

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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#### 2. Accounting policies (continued)

##### 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 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.7 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 Profit and Loss Account.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet 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.

#### 3. Auditors' remuneration

The audit fees for this year and the previous year have been borne by J C A Engineering Ltd, another group company.

#### 4. Employees

The company has no employees other than the director, who did not receive any remuneration (2017 - £Nil).

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**JCA MAINTENANCE LTD**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**5. Debtors**

	2018 £	2017 £
Amounts owed by group undertakings	-	402,863

**6. Cash and cash equivalents**

	2018 £	2017 £
Cash at bank and in hand	22,972	22,972

**7. Creditors: Amounts falling due within one year**

	2018 £	2017 £
Corporation tax	832	27

**8. Financial instruments**

	2018 £	2017 £
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	22,972	22,972

Financial assets measured at fair value through profit or loss comprise cash at bank and in hand.

**9. 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 company's immediate parent.

The consolidated accounts of JCA Head Co Limited represents the smallest group for which consolidated accounts are prepared.

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.

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**JCA MAINTENANCE LTD**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**10. Auditors' information**

The audit report for the year ended 31 December 2018 is unqualified.

The audit report was signed by Paul Fenner, Senior Statutory Auditor, on behalf of BDO LLP, Statutory Auditor, Two Snowhill, Birmingham, B4 6GA.