

**Unaudited Financial Statements**  
**for the Year Ended 30 November 2014**  
**for**  
**J.B.C. Metals Limited**

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**J.B.C. Metals Limited**

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for the Year Ended 30 November 2014**

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**J.B.C. Metals Limited**  
**Company Information**  
**for the Year Ended 30 November 2014**

**REGISTERED OFFICE:** 25 Rutland Square  
Edinburgh  
EH1 2BW

**REGISTERED NUMBER:** SC159952

**ACCOUNTANTS:** Ogilvie & Company  
25 Rutland Square  
Edinburgh  
EH1 2BW

**J.B.C. Metals Limited (Registered number: SC159952)**

**Balance Sheet  
30 November 2014**

	Notes	2014 £	2013 £
<b>CURRENT ASSETS</b>			
Debtors		9,650	9,650
<b>CREDITORS</b>			
Amounts falling due within one year		313	313
<b>NET CURRENT ASSETS</b>		<u>9,337</u>	<u>9,337</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>9,337</u>	<u>9,337</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	10,225	10,225
Profit and loss account		(888)	(888)
<b>SHAREHOLDERS' FUNDS</b>		<u>9,337</u>	<u>9,337</u>

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the year ended 30 November 2014.

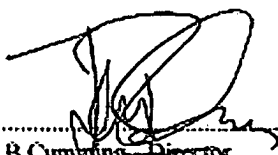
The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 26 August 2015 and were signed by:

  
.....  
J B Cummings Director

The notes form part of these abbreviated accounts

# **J.B.C. Metals Limited**

## **Notes to the Financial Statements for the Year Ended 30 November 2014**

### **1. ACCOUNTING POLICIES**

#### **Accounting convention**

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).

The company was dormant throughout the current year and previous year.

#### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

### **2. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
10,000	Ordinary A Shares	£1	<u>10,000</u>	<u>10,000</u>

Allotted and issued:

Number:	Class:	Nominal value:	2014 £	2013 £
22,500	Ordinary B shares	£1	<u>225</u>	<u>225</u>

### **3. ULTIMATE PARENT COMPANY**

The company is controlled by its parent undertaking, J.B.C. Investments (UK) Limited which is a company registered in the UK.

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
J.B.C. Metals Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which these unaudited financial statements (set out on pages two to three) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J.B.C. Metals Limited for the year ended 30 November 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of J.B.C. Metals Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of J.B.C. Metals Limited and state those matters that we have agreed to state to the director of J.B.C. Metals Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that J.B.C. Metals Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of J.B.C. Metals Limited. You consider that J.B.C. Metals Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of J.B.C. Metals Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Ogilvie & Company  
25 Rutland Square  
Edinburgh  
EH1 2BW

Date: 27th August 2015