

Company registration number 01995204 (England and Wales)

JESTOR INVESTMENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
PAGES FOR FILING WITH REGISTRAR

JESTOR INVESTMENTS LIMITED

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JESTOR INVESTMENTS LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF JESTOR INVESTMENTS LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jestor Investments Limited for the year ended 30 June 2023 which comprise, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of Jestor Investments Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Jestor Investments Limited and state those matters that we have agreed to state to the board of directors of Jestor Investments Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jestor Investments Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Jestor Investments 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 result of Jestor Investments Limited. You consider that Jestor Investments 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 Jestor Investments 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.

Ashgates Corporate Services Limited

5 Prospect Place
Millennium Way
Pride Park
Derby
DE24 8HG

30 November 2023

JESTOR INVESTMENTS LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Investment property	3		550,000		550,000
Creditors: amounts falling due within one year	4	(475,252)		(475,252)	
Net current liabilities			(475,252)		(475,252)
Total assets less current liabilities			74,748		74,748
Provisions for liabilities			(25,305)		(25,305)
Net assets			49,443		49,443
Capital and reserves					
Called up share capital			100		100
Revaluation reserve			70,842		70,842
Profit and loss reserves			(21,499)		(21,499)
Total equity			49,443		49,443

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 30 November 2023 and are signed on its behalf by:

J M Ewart-Sear
Director

Company registration number 01995204 (England and Wales)

JESTOR INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Company information

Jestor Investments Limited is a private company limited by shares incorporated in England and Wales. The registered office is Whitehouse Construction, Blenheim Road, Airfield Industrial Estate, Ashbourne, Derbyshire, DE6 1JU.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

1.3 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

1.4 Taxation

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

1.5 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time, the company received no income and incurred no expenditure and therefore no profit and loss account is presented in these financial statements

2 Employees

There are no employees because the company is dormant

	2023 Number	2022 Number
Total	-	-
	==	==

JESTOR INVESTMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3 Investment property

	2023
	£
Fair value	
At 1 July 2022 and 30 June 2023	550,000
	<u><u> </u></u>

The fair value of the investment property was reviewed by the directors at 30 June 2023. The fair value as been determined based on evidence from local experts.

4 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	475,252	475,252
	<u><u> </u></u>	<u><u> </u></u>

5 Related party transactions

Directors of the company

At the balance sheet date the amount owed to the directors, by way of interest free loan, was £475,252 (2022 - £475,252).

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.