

REGISTERED NUMBER: 02840454 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 September 2018

for

CBJ Property Investments Limited

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for the Year Ended 30 September 2018

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DIRECTORS:

Ms C B Jackson
T.S.B. Jackson

REGISTERED OFFICE:

404 Bretton Park Way
Bretton Park Industrial Estate
Dewsbury
West Yorkshire
WF12 9BS

REGISTERED NUMBER:

02840454 (England and Wales)

ACCOUNTANTS:

Equate Limited
Chartered Certified Accountants
17 Appleton Court
Calder Park
Wakefield
West Yorkshire
WF2 7AR

Balance Sheet
30 September 2018

	Notes	30.9.18 £	£	30.9.17 £	£
FIXED ASSETS					
Tangible assets	3		522,194		537,262
Investment property	4		<u>368,185</u>		<u>274,988</u>
			890,379		812,250
CURRENT ASSETS					
Debtors	5	225,554		236,564	
Cash at bank and in hand		<u>121,486</u>		<u>174,805</u>	
		347,040		411,369	
CREDITORS					
Amounts falling due within one year	6	<u>13,678</u>		<u>24,173</u>	
NET CURRENT ASSETS			<u>333,362</u>		<u>387,196</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,223,741		1,199,446
PROVISIONS FOR LIABILITIES			<u>5,020</u>		<u>4,826</u>
NET ASSETS			<u>1,218,721</u>		<u>1,194,620</u>
CAPITAL AND RESERVES					
Called up share capital			3,800		3,800
Capital redemption reserve			200		200
Other reserves			1,000		1,000
Retained earnings			<u>1,213,721</u>		<u>1,189,620</u>
SHAREHOLDERS' FUNDS			<u>1,218,721</u>		<u>1,194,620</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 22 November 2018 and were signed on its behalf by:

Ms C B Jackson - Director

Notes to the Financial Statements
for the Year Ended 30 September 2018

1. **STATUTORY INFORMATION**

CBJ Property Investments Limited 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 represents amounts receivable for goods and services net of value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

3. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 October 2017 and 30 September 2018	<u>623,233</u>	<u>180,357</u>	<u>33,513</u>	<u>837,103</u>
DEPRECIATION				
At 1 October 2017	117,056	155,452	27,333	299,841
Charge for year	<u>10,405</u>	<u>3,736</u>	<u>927</u>	<u>15,068</u>
At 30 September 2018	<u>127,461</u>	<u>159,188</u>	<u>28,260</u>	<u>314,909</u>
NET BOOK VALUE				
At 30 September 2018	<u>495,772</u>	<u>21,169</u>	<u>5,253</u>	<u>522,194</u>
At 30 September 2017	<u>506,177</u>	<u>24,905</u>	<u>6,180</u>	<u>537,262</u>

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 October 2017	274,988
Additions	<u>93,197</u>
At 30 September 2018	<u>368,185</u>
NET BOOK VALUE	
At 30 September 2018	<u>368,185</u>
At 30 September 2017	<u>274,988</u>

5. **DEBTORS**

	30.9.18 £	30.9.17 £
Amounts falling due within one year:		
Trade debtors	1,221	450
Amounts owed by group undertakings	-	5,712
Other debtors	7,196	7,032
Prepayments and accrued income	<u>201</u>	<u>150</u>
	<u>8,618</u>	<u>13,344</u>
Amounts falling due after more than one year:		
Other debtors	<u>216,936</u>	<u>223,220</u>
Aggregate amounts	<u>225,554</u>	<u>236,564</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.18	30.9.17
	£	£
Trade creditors	87	85
Amounts owed to group undertakings	78	-
Tax	8,942	19,567
VAT	3,345	3,345
Other creditors	400	400
Accruals and deferred income	826	776
	<u>13,678</u>	<u>24,173</u>

7. **RELATED PARTY DISCLOSURES**

The company normally receives rent from a company under common control but this year no charge has been levied.

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.