

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
JAGUAR PROPERTY LIMITED

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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JAGUAR PROPERTY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

DIRECTORS: Mr R G Wadsworth
Mr P R Herbert
Mr T J Wadsworth

SECRETARY: Mrs M Wadsworth

REGISTERED OFFICE: 201 High Street
Ecclesfield
Sheffield
South Yorkshire
S35 9XB

REGISTERED NUMBER: 04900745 (England and Wales)

ACCOUNTANTS: Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

BANKERS: Lloyds Bank PLC
1 High Street
Sheffield
South Yorkshire
S1 2GA

JAGUAR PROPERTY LIMITED (REGISTERED NUMBER: 04900745)

**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	30.9.22 £	£	30.9.21 £	£
FIXED ASSETS					
Tangible assets	4		1,754		2,446
CURRENT ASSETS					
Stocks	5	812,500		812,500	
Debtors	6	571,833		615,260	
Cash at bank		109,680		183,256	
		1,494,013		1,611,016	
CREDITORS					
Amounts falling due within one year	7	1,136,886		1,159,742	
NET CURRENT ASSETS			357,127		451,274
TOTAL ASSETS LESS CURRENT LIABILITIES			358,881		453,720
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			358,781		453,620
SHAREHOLDERS' FUNDS			358,881		453,720

The notes form part of these financial statements

BALANCE SHEET - continued
30 SEPTEMBER 2022

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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
- (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.

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

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 and authorised for issue on 26 April 2023 and were signed on its behalf by:

Mr R G Wadsworth - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. STATUTORY INFORMATION

Jaguar Property 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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest pound.

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.

Significant judgements and estimates

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Turnover

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts.

When the outcome of a transaction can be estimated reliably, turnover from property development is recognised by reference to the stage of completion at the balance sheet date. Stage of completion is measured by reference to the length of the contract.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	- 25% reducing balance
Computer equipment	- 25% on cost

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. ACCOUNTING POLICIES - continued

Stock and work in progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving stock.

Cost includes all purchase and handling costs in bringing stocks to their present location and condition.

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provisions are made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2021 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2021	12,996	268	13,264
Disposals	-	(268)	(268)
At 30 September 2022	<u>12,996</u>	<u>-</u>	<u>12,996</u>
DEPRECIATION			
At 1 October 2021	10,657	161	10,818
Charge for year	585	-	585
Eliminated on disposal	-	(161)	(161)
At 30 September 2022	<u>11,242</u>	<u>-</u>	<u>11,242</u>
NET BOOK VALUE			
At 30 September 2022	<u>1,754</u>	<u>-</u>	<u>1,754</u>
At 30 September 2021	<u>2,339</u>	<u>107</u>	<u>2,446</u>

5. STOCKS

	30.9.22	30.9.21
	£	£
Stock and work in progress	<u>812,500</u>	<u>812,500</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	68,841	30,955
Amounts owed by group undertakings	291,429	283,491
Other debtors	173,185	176,699
VAT	-	7,773
Prepayments and accrued income	<u>38,378</u>	<u>116,342</u>
	<u>571,833</u>	<u>615,260</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Bank loans and overdrafts	201,398	215,938
Trade creditors	55,216	92,616
Amounts owed to group undertakings	752,323	719,414
Corporation tax	-	9,534
Social security and other taxes	21,600	21,793
VAT	7,063	-
Other creditors	8,349	8,711
Directors' current accounts	84,673	85,144
Accruals and deferred income	6,264	6,592
	<u>1,136,886</u>	<u>1,159,742</u>

8. SECURED DEBTS

The following secured debts are included within creditors:

	30.9.22	30.9.21
	£	£
Bank loans	<u>201,398</u>	<u>215,938</u>

Banks loans are secured by a debenture over the whole assets and undertaking of the Company.

9. CONTINGENT LIABILITIES

An unlimited intercompany composite guarantee by and between the company and Jaguar Estates Investments Limited, Jaguar Residential Limited, Jaguar Estates Limited and Barnes Green Investments Limited. As at 30 September 2022 the balance due to the bank was £201,398 (2021: £347,757).

In addition, an omnibus guarantee set off arrangement is in place across the group comprising Jaguar Estates Investments Limited, Jaguar Estates Limited, Jaguar Residential Limited, Jaguar Property Limited and Barnes Green Investments Limited.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

10. RELATED PARTY DISCLOSURES

Entities with control, joint control, or significant influence over the entity

	30.9.22	30.9.21
	£	£
Amounts due from related party	83,000	11,000
Loans repaid to related party	<u>72,000</u>	<u>72,000</u>

11. PARENT UNDERTAKING

The parent undertaking is Jaguar Estates Investments Limited.

The parent company's registered office address is;

201 High Street
Ecclesfield
Sheffield
S35 9XB

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.