

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**JRA (Cheshire) Ltd**

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for the Year Ended 31 March 2023**

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**JRA (Cheshire) Ltd**  
**Company Information**  
**for the Year Ended 31 March 2023**

<b>DIRECTOR:</b>	J N H Arnold
<b>SECRETARY:</b>	Mrs R E Arnold
<b>REGISTERED OFFICE:</b>	Longstone Cottage Longstone Lane Little Budworth Cheshire CW6 9ET
<b>REGISTERED NUMBER:</b>	07407982 (England and Wales)
<b>ACCOUNTANTS:</b>	Haines Watts Military House 24 Castle Street Chester Cheshire CH1 2DS
<b>SOLICITORS:</b>	Land Law LLP 10-14 Market Street Altrincham Cheshire WA14 1QB

**Balance Sheet  
31 March 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Investment property	4		344,955		344,955
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		1,832		269	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>346,687</u>		<u>345,124</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(344,855)</u>		<u>(344,855)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>100</u>		<u>100</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		<u>100</u>		<u>100</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>100</u>		<u>100</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 December 2023 and were signed by:

J N H Arnold - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. STATUTORY INFORMATION**

JRA (Cheshire) Ltd 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.

The financial statements are presented in sterling, which is the functional currency of the company, rounded to the nearest £1.

**Tangible fixed assets**

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

**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 tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1).

**4. INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 April 2022	
and 31 March 2023	<u>344,955</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>344,955</u>
At 31 March 2022	<u><u>344,955</u></u>

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

	31.3.23 £	31.3.22 £
Trade creditors	342	342
Directors' current accounts	<u>346,345</u>	<u>344,782</u>
	<u><u>346,687</u></u>	<u><u>345,124</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23 £	31.3.22 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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.